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STATISTICS OF INCOME **1968**
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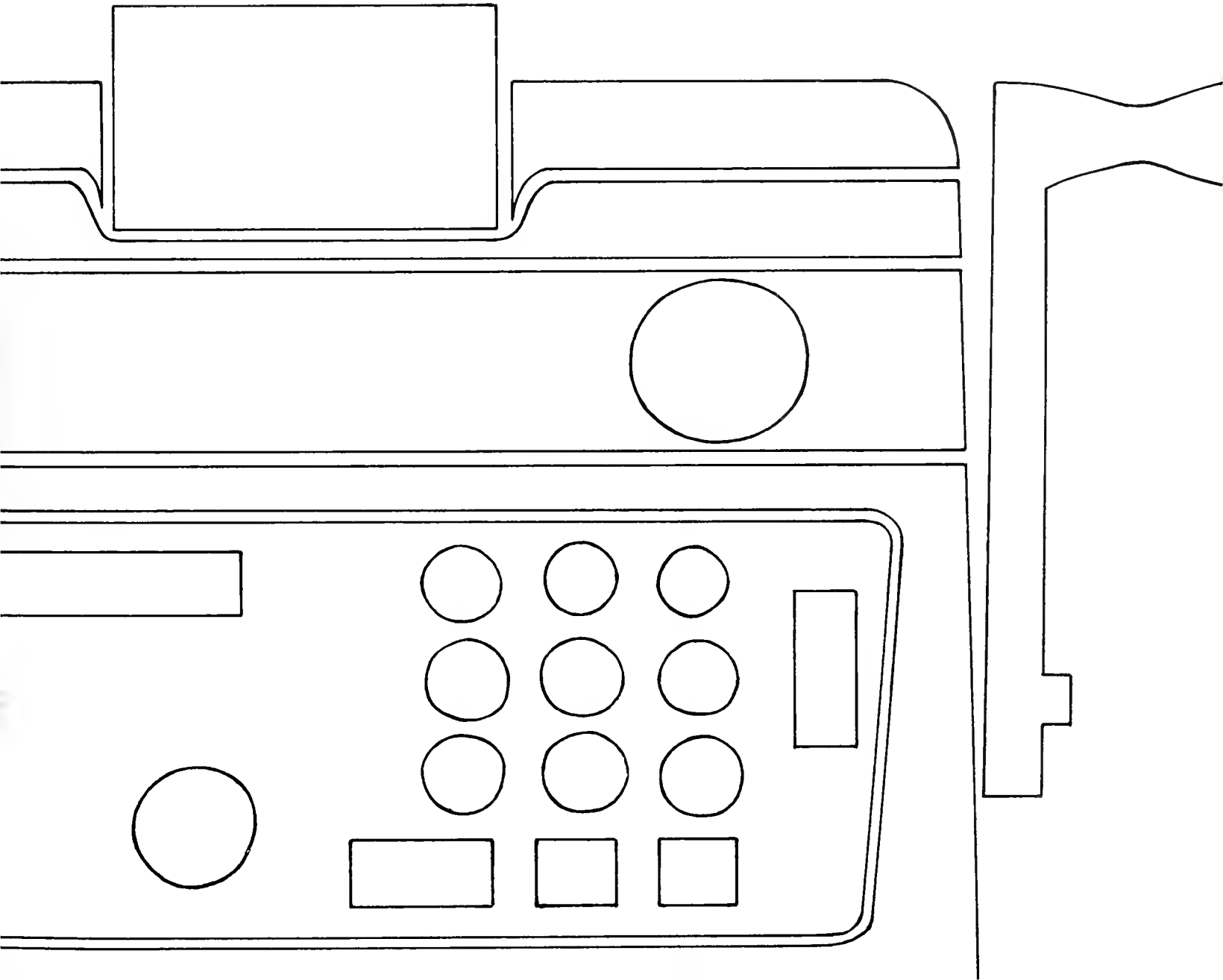


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This report was prepared under the direction of William J. Smith, Jr., Chief, Business Statistics Staff, Income, Finance, and Wealth Branch. Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah; and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.

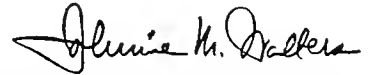


Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., November 29, 1971.

Dear Mr. Secretary:

The following report, *Statistics of Income--1968, Business Income Tax Returns*, was prepared in partial fulfillment of the requirement of section 6108 of the Internal Revenue Code that statistics be published annually with respect to the operation of the income tax laws. This report includes financial and economic data from the tax and information returns filed by proprietorships, partnerships, and corporations.

Classification of businesses by type of industrial activity is an important feature of this report series, along with measures of business income, expenses, and size. New features in this report include data on expenses peculiar to farm proprietorships, classification of proprietorships, partnerships, and small business corporations by size of depreciation deduction, and classification of partnerships and small business corporations by accounting period covered.



Commissioner of Internal Revenue.

Hon. John B. Connally,
Secretary of the Treasury.

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Number of businesses and receipts, by industrial divisions, 1968

Proprietorships

Sector	Number	Business receipts
Agriculture, forestry, and fisheries	95.5	72.2
Mining	7.6	79.1
Contract construction	19.8	43.4
Manufacturing	1.0	78.0
Transportation and public utilities	5.3	59.2
Wholesale trade	8.7	76.8
Retail trade	24.9	42.2
Finance, insurance, and real estate	8.3	85.5
Services	36.1	

Partnerships

Sector	Number	Business receipts
Agriculture, forestry, and fisheries	3.6	10.3
Mining	6.1	19.0
Contract construction	5.9	7.6
Manufacturing	0.9	8.2
Transportation and public utilities	4.1	1.1
Wholesale trade	7.1	4.7
Retail trade	8.3	6.7
Finance, insurance, and real estate	10.0	24.4
Services	6.3	16.0

Corporations

Sector	All corporations (Number)	Small business corporations (Number)	Business receipts
Agriculture, forestry, and fisheries	0.9	0.3	17.4
Mining	3.0	2.3	18.4
Contract construction	2.5	2.3	15.0
Manufacturing	6.8	6.5	48.4
Transportation and public utilities	1.7	2.7	17.9
Wholesale trade	1.5	5.1	33.7
Retail trade	2.7	6.1	14.9
Finance, insurance, and real estate	2.1	5.5	33.3
Services	1.1	1.5	8.2

Source: Table A-1

This report presents financial and economic data about the tax returns of 9.2 million proprietorships, 917 thousand partnerships, and 1.5 million corporations, portraying virtually all United States business activity in 1968. The data are from samples of tax and information returns, designed to give complete coverage of all business returns filed. The period covered by most of the returns was the calendar year 1968; almost all proprietorships, about 89 percent of the partnerships, and nearly half of the corporations filed for the full-year period ending December 31, 1968. The period covered by the remainder of the returns varied from accounting years ending in July 1967 through those ending in June 1968.

Type of industrial activity is a primary feature of this report, and nearly every table contains some industry classification. In some tables, the industry data are cross-classified by various size categories, such as business receipts, depreciation deduction, or total assets, or by the geographic area where the returns were filed. Chart 1A summarizes the relative importance of the forms of business organization in each industrial division.

Table 1.1 shows business receipts and selected deductions for industries important in one or another of the corporate and noncorporate forms of business. The items selected for presentation in this table are not strictly comparable for all the forms, but they are comparable enough for purposes of rough comparisons within an industry. Limitations on the comparability of these items are mentioned under the item headings in the "Explanation of Terms."

INDUSTRIAL ACTIVITY BY STATE

Data classified by industry and by the State where the returns were filed are presented in sections 2 through 5 for proprietorships, partnerships, and corporations. These data are derived from the same samples as the other data in this report, which were designed to yield national rather than State statistics. Nevertheless, these samples can be used to estimate business activity by State, though reliable data are not available for every industry in all States. Various groupings of industries and in some cases of States have been made to alleviate this problem. Another step taken to increase the reliability of the estimates was to compute separate weights for the sample data by Internal Revenue District rather than using the national weights used in other tables. For this reason, the United States totals in the State tables differ slightly from the totals in other tables. The sampling variability of the figures is also generally somewhat higher in the State tables.

Apart from the sample design, the chief limitation of the data in the State tables is that they are shown for the State where the return was filed, which is not necessarily the State where the business was conducted. For most of the businesses in this report, this presents no problem, because the place of business was in the State where the return was filed. However, in two cases the problem becomes serious.

The first problem arose from the fact that larger businesses, and especially large corporations, often engaged in business activity across State lines. Thus the

receipts reported only in the State where the return was filed were actually earned in several different States. In the corporation tables and in chart 5A, only those with business receipts of less than \$1,000,000 are shown on the assumption that this group is less likely to be engaged in interstate business activity.

The second problem, which involves primarily proprietorships, came about because of the Internal Revenue processing system. Tax returns were processed in Service Centers, each serving a particular geographic Region. When a return from outside the Region was filed in a Service Center, it was given a code for one of the Districts served by that Center. Each Center had a particular District office it used to accumulate such returns, and in each such State, the return data were somewhat overstated. The States thus overstated were California, Connecticut, Florida, Maryland, Ohio, and Texas. The overstatement is not very serious except in the State of Maryland, where many returns from other parts of the country erroneously filed in Washington, D. C., were classified.

The District of Columbia is shown as a separate classification in the tables for unincorporated businesses but not for corporations. This was due to processing differences. The District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District; however, returns of proprietors and partnerships with District of Columbia addresses were separately identified during statistical processing. This was not done for corporation returns; consequently, in the corporation tables, the District of Columbia is included in the State of Maryland.

Chart 1B

Depreciation deduction by type of business organization

\$44,384

Millions of dollars

\$9,050

\$3,327

\$1,070

Small business corporations

Proprietorships

Partnerships

Corporations

DEPRECIATION AS A BUSINESS DEDUCTION

More than 8.8 million businesses claimed depreciation of \$57 billion on their 1968 income tax returns. Three-fourths of this amount (\$43.3 billion) was reported by corporations, 16 percent by proprietorships, 6 percent by partnerships, and 2 percent by small business corporations. These and other data about the depreciation deduction are presented in several tables in this report.

Industry and size of the depreciation deduction are used as classifiers in tables 2.7, 3.6, and 4.4 for proprietorships, partnerships, and small business corporations. Depreciation data for all corporations are classified by industry in table 5.1.

About 37 percent of the total amount of depreciation claimed by unincorporated businesses was in the industrial division of agriculture, forestry, and fisheries. In the corporate area, 44 percent of the depreciation charges were reported by businesses engaged in manufacturing and 25 percent by those in transportation, communication, electric, gas, and sanitary services.

Chart 1C, which relates depreciation and total deduc-

tions for each form of business organization, provides an approximate measure of the relative importance of this deduction in the income computation of each form. Depreciation as a percent of total deductions ranged from 2 percent for small business corporations to 5 percent for proprietorships. By industry, this figure varied from one form of business organization to another. Chart 1C shows that in the industrial division of agriculture, forestry, and fisheries depreciation represented 13 percent of the total deductions of proprietorships and 4 percent of the deductions of corporations. In finance, insurance, and real estate, depreciation accounted for 17 percent of the deductions of partnerships and only 3 percent of corporation deductions.

While broad comparisons can be made between different forms of businesses, the depreciation figures are not strictly comparable because, for example, the data for proprietorships and corporations include additional first-year depreciation which is not included in the partnership and small business corporation data.

For further information about the depreciation deduction refer to section 6, Explanation of Terms.

Chart 1C

Depreciation as a percent of total deductions, by industrial division and type of organization

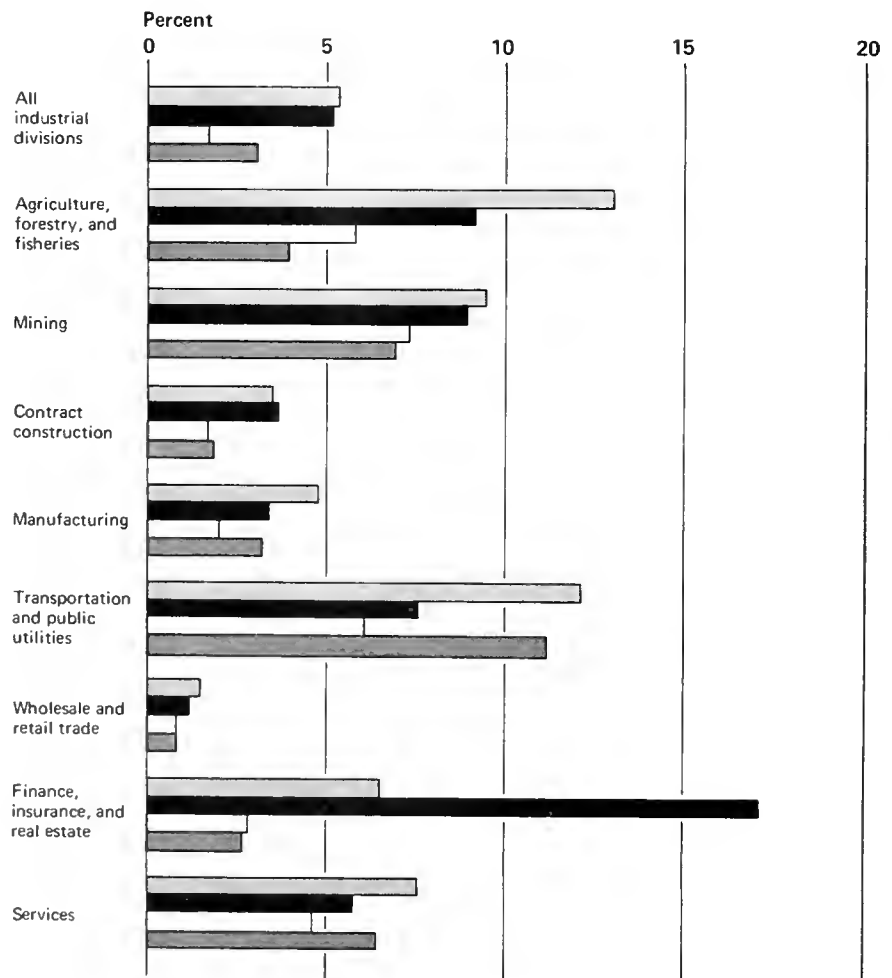
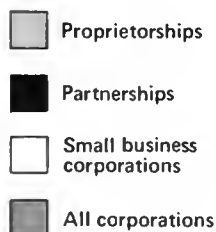


Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
ALL INDUSTRIES																
All businesses, total.....	11,566,624	11,670,750	1,574,394,661	1,072,635,272	1,159,651,216	501,709,428	546,485,543	52,579,618	56,760,932	43,589,167	47,934,160	40,466,340	47,035,961	23,572,696	25,788,807	
Corporations, total.....	1,534,360	1,541,637	1,284,999,547	908,598,347	989,550,267	376,401,200	413,949,326	40,819,386	44,384,134	37,066,090	40,979,690	35,370,000	41,205,972	16,800,835	18,635,744	
Small Business Corporations.....	200,784	217,134	55,742,555	40,805,087	43,976,948	14,937,468	16,450,329	1,006,408	1,070,015	1,073,998	1,143,429	396,526	437,647	87,441	966,347	
Noncorporate businesses, total.....	10,032,264	10,129,113	289,395,114	164,086,925	170,100,949	125,308,228	132,536,217	11,759,732	12,376,778	6,523,077	6,954,470	5,096,046	5,829,989	6,763,861	7,153,063	
Proprietorships.....	9,126,082	9,211,613	211,372,116	120,938,866	127,026,770	90,433,289	94,898,452	8,753,059	9,050,038	4,341,819	4,588,981	2,878,427	3,169,092	4,992,155	5,236,200	
Partnerships.....	906,182	917,500	78,022,998	43,148,059	42,894,179	34,874,939	37,637,765	3,006,673	3,326,710	2,181,258	2,365,489	2,217,619	2,660,897	1,771,706	1,916,863	
* AGRICULTURE, FORESTRY, AND FISHERIES																
All businesses, total.....	3,352,683	3,357,686	49,576,426	30,209,906	31,892,955	19,366,538	19,829,386	4,845,041	5,059,120	1,636,321	1,672,813	1,900,886	2,156,366	1,510,943	1,495,529	
Corporations, total.....	32,448	31,244	8,855,311	6,524,095	6,631,692	2,331,216	2,384,825	374,213	363,360	200,930	197,528	186,887	207,011	190,985	184,279	
Small Business Corporations.....	8,516	8,579	1,196,337	931,749	842,903	440,925	353,434	83,404	71,516	33,677	36,146	38,552	43,271	35,992	21,364	
Noncorporate businesses, total.....	3,320,235	3,326,442	40,721,115	23,685,811	25,261,263	17,035,322	17,444,561	4,470,828	4,695,760	1,435,391	1,475,285	1,713,939	1,949,355	1,319,958	1,311,250	
Proprietorships.....	3,195,602	3,205,683	35,271,425	20,291,208	22,077,507	14,980,235	15,282,288	4,070,683	4,275,452	1,278,115	1,316,604	1,534,623	1,740,633	1,137,005	1,099,649	
Partnerships.....	124,633	120,759	5,449,690	3,394,603	3,163,756	2,055,087	2,180,273	400,765	420,308	197,276	158,681	179,376	208,722	182,953	211,601	
Farms																
All businesses, total.....	3,166,122	3,172,391	43,545,285	26,482,415	27,881,669	17,062,888	17,387,811	4,569,917	4,771,681	1,530,437	1,562,057	1,831,003	2,079,815	1,440,348	1,417,602	
Corporations, total.....	21,760	19,978	5,844,203	4,149,818	4,021,392	1,694,385	1,723,925	286,093	259,118	149,220	141,941	153,446	173,747	157,786	152,843	
Small Business Corporations.....	6,424	6,162	1,043,686	680,763	518,940	362,923	243,970	71,894	56,276	27,866	25,690	32,042	40,150	33,907	16,627	
Noncorporate businesses, total.....	3,144,362	3,152,413	37,701,082	22,332,597	23,860,277	15,568,503	15,663,886	4,283,824	4,512,563	1,381,217	1,420,116	1,677,557	1,906,068	1,282,562	1,264,759	
Proprietorships.....	3,030,065	3,042,564	33,135,763	19,546,476	21,234,737	13,589,305	13,782,720	3,915,444	4,126,359	1,237,233	1,273,598	1,506,880	1,708,134	1,110,949	1,065,475	
Partnerships.....	114,297	109,849	4,565,319	2,786,121	2,625,540	1,779,198	1,881,166	368,380	386,204	143,984	146,518	170,677	197,934	171,613	199,284	
Other Agriculture, Forestry, and Fisheries																
All businesses, total.....	186,562	185,295	6,031,141	3,727,491	4,011,286	2,303,650	2,441,575	275,124	287,439	105,885	110,756	69,884	76,551	70,595	77,927	
Corporations, total.....	10,688	11,266	3,011,108	2,374,277	2,610,300	636,831	660,900	88,120	104,242	51,710	55,587	33,441	33,264	33,199	31,436	
Small Business Corporations.....	2,092	2,416	328,988	220,968	250,986	78,002	103,464	11,510	15,240	5,831	10,456	6,510	3,121	2,085	4,757	
Noncorporate businesses, total.....	175,874	174,029	3,020,033	1,353,214	1,400,986	1,666,819	1,780,675	187,004	183,197	54,175	55,169	36,443	43,287	37,396	46,491	
Proprietorships.....	163,537	163,119	2,135,662	744,732	882,770	1,481,968	1,540,933	134,619	149,093	40,883	43,068	27,744	32,498	26,056	34,174	
Partnerships.....	10,337	10,910	884,371	608,482	538,216	275,889	299,707	32,385	34,104	13,242	12,163	8,699	10,788	11,340	12,317	
MINING																
All businesses, total.....	73,361	69,528	15,123,041	8,096,759	8,736,556	7,026,281	7,248,686	1,095,127	1,104,893	426,232	459,415	262,005	288,402	153,551	172,833	
Corporations, total.....	14,441	12,813	12,754,444	7,409,515	8,052,484	5,344,929	5,742,365	873,607	911,208	347,512	387,024	210,491	246,181	109,243	110,936	
Small Business Corporations.....	1,896	2,075	387,937	241,351	204,594	146,586	167,958	25,614	26,596	11,569	12,824	5,156	4,161	2,439	4,705	
Noncorporate businesses, total.....	58,920	56,715	2,668,597	687,244	684,072	1,681,352	1,506,321	221,520	198,685	78,720	72,391	51,514	42,221	44,308	61,897	
Proprietorships.....	43,677	43,488	1,323,164	213,515	267,159	1,109,648	952,809	132,676	118,096	40,799	41,973	31,655	26,814	25,848	33,885	
Partnerships.....	13,243	13,227	1,045,433	473,729	416,913	571,704	553,512	88,844	80,589	37,921	30,598	19,859	15,407	18,460	28,012	
Metal Mining																
All businesses, total.....	2,739	3,110	2,089,552	1,291,731	1,485,005	797,821	950,857	170,321	187,350	81,630	101,362	36,395	57,386	6,142	8,816	
Corporations, total.....	1,393	971	2,034,297	1,264,043	1,465,415	770,254	914,743	165,307	180,086	80,049	99,831	36,043	56,928	5,327	8,148	
Small Business Corporations.....	1,346	1,190	55,704	27,688	26,114	27,567	36,114	5,014	7,264	1,581	1,531	352	458	615	668	
Noncorporate businesses, total.....	791	1,680	2,738	10,798	3,286	24,222	7,712	666	2,588	2,685	341	69	238	341	284	
Partnerships.....	555	459	32,497	27,352	16,504	25,145	28,602	4,348	4,676	1,504	1,303	283	193	474	284	
Coal Mining																
All businesses, total.....	4,283	3,325	3,117,128	2,293,438	1,783,850	823,690	688,437	190,298	154,647	81,209	77,564	41,183	39,276	38,497	35,565	
Corporations, total.....	2,304	1,570	2,872,587	2,167,123	1,655,433	705,464	558,284	169,495	139,038	74,907	70,189	37,775	37,405	33,228	27,667	
Small Business Corporations.....	239	273	43,992	27,176	37,719	16,816	49,807	8,286	8,286	1,297	4,375	883	1,403	1,086	1,967	
Noncorporate businesses, total.....	1,979	1,755	244,541	126,315	128,417	118,226	130,153	20,803	15,609	6,302	7,375	3,408	1,871	5,269	7,998	
Proprietorships.....	1,047	790	51,619	17,025	17,025	36,594	51,204	5,407	3,629	2,007	3,076	941	640	1,997	6,001	
Partnerships.....	932	965	190,922	109,290	97,848	81,632	78,949	15,396	10,980	4,295	4,295	2,467	1,231	4,630	6,001	

Footnotes at end of table.

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MINING—Continued																
Crude Petroleum and Natural Gas																
All businesses, total.....	57,798	53,499	6,973,582	8,163,934	2,822,646	3,745,312	4,150,934	4,418,682	4,877,953	521,117	166,652	186,676	141,574	149,687	68,414	46,180
Corporations, total.....	7,285	6,966	9,967,752	9,967,017	1,392,460	3,311,875	2,768,287	3,255,142	316,513	376,294	104,513	133,209	98,104	114,061	37,036	52,430
Small Business Corporations.....	1,110	1,140	214,162	117,907	142,781	71,381	58,669	58,669	11,093	8,744	4,964	3,292	2,714	1,317	2,118	2,084
Noncorporate businesses, total.....	50,513	46,533	1,812,830	430,181	430,181	433,537	1,382,647	1,163,630	171,440	146,323	62,139	53,467	43,470	35,426	31,378	43,136
Proprietorships.....	39,222	39,338	1,136,917	160,305	160,305	189,534	176,910	112,310	121,310	30,272	34,816	32,992	28,074	22,476	20,449	22,070
Partnerships.....	10,691	7,195	679,913	263,903	269,876	243,903	406,037	386,630	58,530	56,251	27,323	21,168	15,396	12,881	9,409	17,060
Other Mining																
All businesses, total.....	8,511	9,594	2,942,779	2,913,099	1,688,944	1,722,389	1,254,835	1,190,710	246,555	246,779	36,742	93,813	42,853	42,553	40,497	42,292
Corporations, total.....	3,459	3,306	2,686,808	2,639,957	1,635,824	1,619,761	1,100,924	1,014,196	222,292	217,490	88,043	83,795	38,569	37,287	33,452	22,101
Small Business Corporations.....	471	499	127,572	117,794	70,824	66,079	56,948	55,715	16,535	8,619	5,173	4,153	4,559	1,325	1,073	1,073
Noncorporate businesses, total.....	5,082	6,288	255,971	279,142	101,060	102,628	152,911	176,514	124,263	29,289	8,699	10,018	4,284	4,266	7,045	10,101
Proprietorships.....	4,017	5,280	124,870	160,953	35,849	43,770	94,021	117,183	13,693	20,607	3,900	6,190	2,571	3,154	3,018	5,131
Partnerships.....	1,065	1,008	126,101	118,189	67,211	58,858	58,890	59,331	10,570	8,682	4,799	3,828	1,713	1,102	3,467	4,667
CONTRACT CONSTRUCTION																
All businesses, total.....	855,982	838,988	92,291,540	97,530,126	71,924,132	75,837,747	20,367,413	21,692,379	1,891,550	2,099,333	1,648,528	1,801,638	625,356	669,945	600,948	654,604
Corporations, total.....	123,180	125,999	66,828,236	70,831,186	55,629,499	58,532,534	11,108,737	12,298,652	1,204,572	1,364,666	1,006,523	1,353,140	450,357	499,363	362,039	400,738
Small Business Corporations.....	22,388	20,892	6,611,212	6,658,281	5,283,027	5,243,438	1,358,185	1,414,843	101,047	110,950	125,858	136,468	38,848	37,527	37,527	39,384
Noncorporate businesses, total.....	732,802	712,989	25,663,304	26,698,340	16,294,633	17,305,213	9,168,676	9,393,727	986,978	735,467	441,600	468,178	174,934	174,082	218,449	253,466
Proprietorships.....	680,460	663,301	18,334,278	19,333,780	10,921,692	11,783,574	7,124,591	7,550,206	548,032	546,404	325,341	336,758	145,158	133,157	136,168	162,333
Partnerships.....	52,342	49,688	7,129,026	7,365,160	5,372,941	5,521,639	1,756,085	1,843,521	138,946	189,063	116,259	111,740	44,811	40,925	102,781	90,467
General Contractors																
All businesses, total.....	204,847	197,832	55,057,607	57,242,018	45,475,347	47,860,699	1,082,260	9,372,314	1,120,451	1,249,717	908,244	870,143	479,459	463,846	347,913	42,507
Corporations, total.....	58,264	56,966	42,981,391	44,356,311	37,134,287	38,040,039	5,847,104	6,296,272	844,678	940,914	613,418	701,616	341,275	366,718	189,831	218,793
Small Business Corporations.....	9,504	7,862	3,646,367	3,228,277	3,111,560	2,693,150	534,807	535,127	48,406	50,341	55,766	51,481	25,333	18,464	16,156	15,144
Noncorporate businesses, total.....	146,583	140,866	12,076,216	12,905,707	8,841,060	9,827,660	3,235,156	3,076,047	284,673	308,798	174,326	170,527	146,654	97,178	118,082	113,724
Proprietorships.....	125,723	123,540	7,475,850	8,169,107	5,131,415	5,995,535	2,344,435	2,173,483	184,107	183,764	112,534	110,025	67,574	67,359	85,566	53,472
Partnerships.....	20,860	17,326	4,600,366	4,736,669	3,709,645	3,834,125	890,721	902,564	80,846	123,035	64,287	54,502	39,080	27,819	71,516	60,252
Building construction																
All businesses, total.....	170,502	165,356	36,671,715	38,253,472	31,432,616	32,883,768	5,239,109	5,269,504	410,158	441,377	453,386	513,762	312,516	314,553	151,368	170,094
Corporations, total.....	44,441	45,042	26,728,076	28,109,199	23,749,706	24,901,444	2,978,370	3,207,255	260,109	301,036	324,606	387,702	225,172	235,435	105,749	117,034
Small Business Corporations.....	7,645	7,622	2,811,360	2,612,056	2,472,878	2,264,481	338,502	355,623	21,841	22,174	34,403	37,553	20,660	12,781	6,169	7,960
Noncorporate businesses, total.....	120,314	120,314	9,943,639	10,144,273	7,682,900	7,982,326	2,260,739	2,161,749	140,841	140,601	128,780	126,060	87,344	79,118	45,619	53,059
Proprietorships.....	108,983	105,938	6,466,935	7,118,355	4,785,024	5,443,534	1,681,911	1,677,820	110,706	107,601	87,204	86,926	54,873	56,761	17,813	27,064
Partnerships.....	17,178	14,376	3,476,704	3,025,919	2,897,876	2,538,990	578,828	486,929	39,043	33,240	41,776	35,134	32,471	22,57	27,806	25,490
Other general contractors																
All businesses, total.....	34,345	32,476	18,385,892	18,988,546	14,542,741	14,485,731	2,843,151	4,702,815	713,193	807,840	354,658	358,381	135,413	148,943	156,545	162,414
Corporations, total.....	13,923	11,924	16,253,315	16,227,112	13,386,381	13,138,595	2,868,734	3,088,517	584,269	649,883	308,812	313,914	116,103	130,853	84,082	101,744
Small Business Corporations.....	1,857	1,139	638,987	609,671	538,682	428,169	196,305	181,502	27,765	34,217	17,571	17,571	1,548	4,673	9,987	4,341
Noncorporate businesses, total.....	20,422	20,552	2,132,577	2,761,434	1,156,460	1,847,136	974,416	914,298	134,924	167,957	45,846	44,467	19,310	18,060	71,463	60,665
Proprietorships.....	16,740	17,402	1,008,915	1,050,964	462,524	552,101	642,524	498,663	99,101	78,162	25,395	25,099	12,701	12,598	38,753	34,403
Partnerships.....	3,682	2,950	1,123,662	1,710,770	814,769	1,295,135	311,893	415,635	41,923	89,795	20,311	19,368	6,609	5,462	43,710	34,262
Special Trade Contractors																
All businesses, total.....	651,135	641,156	37,233,933	40,288,108	25,946,785	27,768,048	11,285,153	12,320,060	762,199	850,216	840,284	929,495	177,427	206,049	293,074	322,097
Corporations, total.....	64,916	69,033	23,846,845	26,430,875	18,495,212	20,492,495	5,351,633	6,002,380	359,894	423,547	573,510	651,524	109,082	129,145	172,208	181,955
Small Business Corporations.....	12,883	13,021	2,966,845	3,340,320	2,177,467	2,550,288	703,378	879,716	52,141	55,559	77,382	88,987	31,915	11,421	21,771	21,933
Noncorporate businesses, total.....	586,219	572,123	13,387,088	13,793,233	7,451,573	7,477,553	5,933,520	6,317,680	402,305	426,669	266,774	277,971	168,484	76,904	120,866	140,142
Proprietorships.....	554,737	539,761	10,856,428	11,166,428	5,790,277	5,768,929	5,068,156	5,376,723	343,925	360,641	212,802	220,733	57,614	63,798	89,401	109,927
Partnerships.....	31,482	32,362	2,528,660	2,628,471	1,663,296	1,687,514	865,364	940,957	56,380	66,028	53,972	57,238	10,731	13,106	31,465	30,215

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
MANUFACTURING																
All businesses, total.....	401,014	396,908	588,682,221	645,128,726	411,586,182	449,773,698	177,096,042	195,353,028	18,403,232	20,205,085	17,864,768	19,492,815	5,655,685	7,042,530	5,067,448	5,731,186
Corporations, total.....	197,023	191,910	576,569,501	632,925,330	403,894,962	442,192,190	172,674,541	190,732,140	17,984,660	19,757,114	17,616,569	19,237,836	5,567,510	6,945,304	4,889,976	5,529,717
Small Business Corporations.....	24,568	25,951	10,491,059	10,690,081	7,650,516	7,848,644	2,840,543	2,841,437	208,066	211,689	225,625	228,180	55,410	56,828	116,514	122,104
Noncorporate businesses, total.....	204,991	204,998	12,112,718	12,203,396	7,691,220	7,582,508	4,421,501	4,620,888	418,572	447,971	248,199	255,980	88,179	97,226	177,472	201,469
Proprietorships.....	169,505	172,333	6,728,710	6,672,726	3,728,940	3,756,727	2,915,999	2,915,999	279,090	279,090	140,503	146,939	53,909	61,288	101,187	120,134
Partnerships.....	34,486	32,665	5,640,028	5,530,670	3,962,280	3,825,781	1,677,728	1,704,889	139,482	168,801	107,696	108,041	34,266	35,938	76,285	81,335
Food and Kindred Products																
All businesses, total.....	28,660	27,660	82,877,783	88,356,906	63,162,146	67,142,295	19,715,637	21,214,611	1,575,833	1,686,010	2,616,368	2,809,194	527,601	686,323	455,189	535,339
Corporations, total.....	17,592	16,015	80,632,868	86,341,785	61,415,242	65,598,887	19,217,626	20,742,898	1,530,951	1,644,005	2,568,328	2,780,344	515,540	675,196	438,338	517,775
Small Business Corporations.....	2,344	2,087	2,053,729	2,422,642	1,681,024	2,048,177	372,705	374,465	35,238	35,620	27,325	26,564	7,637	8,036	12,441	10,129
Noncorporate businesses, total.....	11,068	11,645	2,244,915	2,015,121	1,746,904	1,543,408	498,011	471,713	45,782	42,005	28,040	28,850	12,061	11,127	16,851	17,564
Proprietorships.....	7,633	7,075	1,044,346	969,542	803,043	720,190	241,303	249,352	22,402	22,251	12,924	14,385	5,968	6,396	6,914	6,914
Partnerships.....	3,435	2,570	1,200,569	1,045,579	943,861	823,218	256,708	222,361	23,380	19,754	15,116	14,465	6,093	4,731	10,795	10,650
Textile Mill Products																
All businesses, total.....	8,915	7,827	19,720,836	21,117,335	15,613,601	16,558,946	4,107,234	4,558,389	537,525	553,922	380,375	421,869	215,825	263,453	134,562	145,268
Corporations, total.....	6,571	5,900	19,378,504	20,821,964	15,354,272	16,327,838	4,024,232	4,494,126	525,135	543,135	374,700	417,484	214,273	262,384	131,942	142,754
Small Business Corporations.....	592	441	296,363	251,437	236,967	189,066	59,396	62,371	5,356	3,106	7,082	5,067	651	1,088	3,494	3,494
Noncorporate businesses, total.....	2,344	1,927	342,332	295,371	259,329	231,108	83,002	64,263	12,390	10,659	5,675	4,385	1,552	1,069	3,020	2,514
Proprietorships.....	1,734	1,285	108,883	64,141	70,688	42,153	38,194	21,988	2,824	1,182	2,411	1,137	764	154	1,137	887
Partnerships.....	610	642	233,449	231,230	188,641	188,955	44,808	42,275	9,566	9,477	3,264	3,248	788	915	2,339	1,627
Apparel and Other Textile Products																
All businesses, total.....	26,442	27,684	21,803,585	23,834,783	16,701,805	18,176,877	5,101,782	5,655,906	179,797	197,246	449,324	465,142	168,004	205,486	245,472	254,864
Corporations, total.....	17,682	18,253	20,822,400	22,661,325	16,025,443	17,132,707	4,796,957	5,328,618	170,203	185,704	426,320	437,957	163,898	200,950	223,224	233,267
Small Business Corporations.....	2,756	3,481	1,639,347	1,858,818	1,259,832	1,442,251	379,515	406,567	7,601	10,107	11,641	12,185	5,288	19,211	19,211	21,372
Noncorporate businesses, total.....	8,760	9,431	981,185	1,173,458	676,362	846,170	304,825	327,288	9,594	11,542	23,004	27,185	4,106	4,536	21,597	21,597
Proprietorships.....	6,718	7,208	409,116	519,775	246,068	350,310	163,050	157,465	5,683	6,619	11,334	13,691	1,367	1,609	13,196	11,264
Partnerships.....	2,042	2,223	572,069	653,683	430,294	495,860	141,775	157,823	3,911	4,923	11,670	13,494	2,739	2,927	9,052	10,333
Lumber and Wood Products, Except Furniture																
All businesses, total.....	60,491	60,642	12,371,841	13,979,110	8,981,745	9,853,742	3,390,097	4,085,368	506,219	507,905	329,442	339,652	156,604	163,969	94,446	114,173
Corporations, total.....	9,672	9,182	10,183,872	11,698,371	7,799,787	8,698,270	2,384,085	3,000,101	350,261	367,981	270,237	285,393	129,160	133,711	73,291	75,303
Small Business Corporations.....	1,550	1,557	568,161	635,025	422,001	470,237	146,160	164,788	20,800	18,963	16,672	14,272	5,911	5,937	2,633	2,845
Noncorporate businesses, total.....	50,819	51,460	2,187,969	2,280,739	1,181,958	1,195,472	1,006,012	1,085,267	155,958	139,924	59,205	54,259	27,444	30,258	21,155	38,870
Proprietorships.....	45,533	45,947	1,471,450	1,485,927	684,053	668,566	737,438	817,361	122,492	103,796	41,761	35,598	21,228	19,458	14,800	24,769
Partnerships.....	5,286	5,513	716,479	794,812	497,905	526,906	218,574	267,906	33,466	36,128	17,444	18,661	6,216	11,000	6,175	14,101
Furniture and Fixtures																
All businesses, total.....	16,774	14,979	7,154,299	7,518,795	5,097,608	5,363,992	2,056,691	2,154,803	120,447	124,280	162,464	171,622	45,732	48,153	69,960	78,967
Corporations, total.....	6,636	6,197	6,696,398	7,096,354	4,792,455	5,081,992	1,903,343	2,011,362	111,284	114,821	153,561	162,395	42,384	45,095	64,488	71,231
Small Business Corporations.....	1,222	833	439,077	518,484	322,268	220,764	136,789	97,720	5,603	4,489	8,654	5,824	1,376	1,724	6,105	6,105
Noncorporate businesses, total.....	10,138	8,782	457,901	422,441	305,153	279,000	152,748	143,441	9,163	9,759	8,903	9,227	3,348	3,058	5,472	7,746
Proprietorships.....	8,546	7,511	258,229	264,026	162,780	168,234	95,792	95,792	6,516	7,415	5,049	5,969	2,354	2,241	3,265	5,058
Partnerships.....	1,592	1,271	199,672	158,415	142,373	110,766	57,299	47,649	2,647	2,344	3,854	3,238	994	817	2,207	2,678
Printing and Publishing																
All businesses, total.....	53,888	59,267	22,376,486	23,688,641	14,501,276	15,109,669	7,875,213	8,578,972	591,901	658,770	526,626	577,505	184,683	216,577	303,980	323,338
Corporations, total.....	24,937	23,633	21,292,899	22,400,841	13,963,220	14,463,474	7,329,679	7,937,327	552,862	609,514	547,615	547,615	176,510	204,059	281,213	288,534
Small Business Corporations.....	2,937	3,613	720,511	964,181	449,366	612,741	271,145	352,074	22,720	26,355	17,776	17,776	4,857	8,786	12,600	13,814
Noncorporate businesses, total.....	29,486	35,634	1,083,587	1,287,800	538,056	646,195	543,534	641,605	39,039	49,256	29,890	29,890	8,173	12,518	22,767	34,804
Proprietorships.....	24,144	30,141	683,553	808,679	266,940	374,194	346,616	434,485	37,074	43,485	23,191	23,191	5,286	9,709	14,296	24,611
Partnerships.....	5,342	5,493	470,034	479,121	271,116	272,001	192,918	207,120	11,678	12,182	11,261	11,439	2,887	2,809	8,471	10,193

Footnotes at end of table.

Business Returns/1968 • Total Business Activity

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Chemicals and Allied Products																
All businesses, total.....	15,762	14,514	46,027,155	51,473,527	27,770,734	31,206,051	18,256,420	20,287,476	2,023,072	2,237,988	861,064	956,185	483,650	570,242	362,605	424,463
Corporations, total.....	10,597	10,750	45,061,146	51,080,634	27,512,958	30,335,254	18,128,188	20,452,380	2,011,100	2,202,607	855,455	950,333	478,684	506,343	356,763	398,444
Small business corporations.....	1,038	1,104	338,265	477,870	237,154	332,135	101,111	144,734	5,866	10,075	5,082	9,037	951	2,656	6,777	5,491
Noncorporate businesses, total.....	5,165	3,569	366,004	422,893	237,776	270,797	128,232	144,096	11,772	35,381	5,609	5,852	4,066	3,800	7,852	6,619
Proprietorships.....	3,980	3,029	154,014	124,092	93,277	76,690	60,756	47,402	4,404	3,602	2,455	2,861	1,861	1,800	4,653	3,877
Partnerships.....	1,185	540	211,095	288,801	144,499	194,107	67,476	96,694	7,368	31,779	3,154	3,885	3,405	2,659	3,204	2,742
Leather and Leather Products																
All businesses, total.....	3,977	4,474	5,275,743	5,777,505	3,326,272	4,257,170	1,347,471	1,518,335	66,521	65,981	116,841	131,981	54,841	59,505	66,703	88,239
Corporations, total.....	2,747	2,729	5,181,647	5,664,919	3,354,552	4,182,354	1,327,095	1,482,354	65,715	64,704	115,154	129,975	54,529	58,815	65,278	86,443
Small business corporations.....	235	273	151,116	87,557	117,548	67,678	33,518	20,174	1,652	704	3,036	2,805	476	253	867	1,705
Noncorporate businesses, total.....	1,230	1,762	46,096	112,586	71,720	76,605	22,376	35,981	806	1,272	2,006	2,006	312	670	1,625	1,746
Proprietorships.....	954	1,466	45,223	51,855	34,642	31,541	10,581	20,314	339	810	554	1,049	141	488	1,006	1,069
Partnerships.....	276	296	48,873	60,731	37,078	45,064	11,745	15,667	467	462	1,133	957	171	202	619	837
Stone, Clay, and Glass Products																
All businesses, total.....	18,545	18,532	13,741,425	14,787,051	9,090,076	9,733,341	4,651,347	5,056,010	724,257	754,350	403,994	433,823	162,010	181,784	111,511	131,863
Corporations, total.....	9,060	8,496	13,303,918	14,227,557	8,847,362	9,424,161	4,456,556	4,893,446	703,674	722,345	391,161	417,095	174,444	175,465	109,139	124,425
Small business corporations.....	960	1,240	201,605	286,452	146,587	262,240	55,318	124,103	10,276	16,250	5,417	10,881	2,628	2,640	1,364	3,403
Noncorporate businesses, total.....	9,485	10,036	438,007	559,494	242,714	308,880	195,291	250,514	20,583	32,605	14,833	16,728	2,526	6,310	5,372	7,549
Proprietorships.....	8,331	8,500	273,802	346,114	162,499	182,510	131,101	163,604	14,266	22,021	8,298	10,403	1,806	4,791	3,498	3,604
Partnerships.....	1,054	1,695	164,205	213,280	100,015	126,370	64,190	86,910	6,317	10,584	4,535	6,325	720	1,528	1,774	3,095
Primary Metal Industries																
All businesses, total.....	7,389	6,371	40,154,296	43,811,545	28,166,766	31,400,171	11,949,331	12,411,374	2,072,275	2,230,115	1,058,035	1,130,563	485,329	619,238	224,503	267,424
Corporations, total.....	6,691	4,424	39,701,251	43,566,453	27,815,274	31,242,438	11,875,352	12,342,423	2,018,307	2,223,230	1,051,307	1,235,445	483,753	617,942	225,448	265,570
Small business corporations.....	548	265	304,736	204,427	216,557	133,547	88,174	71,400	7,211	3,729	7,445	7,794	794	1,794	1,794	1,794
Noncorporate businesses, total.....	2,408	2,247	453,045	723,086	337,667	178,343	11,379	68,243	4,361	6,885	6,228	5,213	1,576	1,276	4,055	1,854
Proprietorships.....	1,844	1,561	259,242	113,419	194,333	54,410	54,410	30,323	4,361	3,774	3,345	2,511	733	840	2,102	1,077
Partnerships.....	654	686	193,803	133,667	140,334	45,657	53,469	36,010	3,981	3,811	1,333	2,707	783	386	1,853	1,152
Fabricated Metal Products																
All businesses, total.....	37,453	34,270	33,521,292	37,152,210	23,616,025	26,253,720	9,705,267	10,848,284	826,320	928,559	780,565	893,060	253,267	332,474	286,427	333,430
Corporations, total.....	24,353	23,346	32,806,038	36,428,652	23,177,021	25,807,634	9,604,017	10,620,818	804,266	908,425	764,815	876,701	457,710	527,527	274,578	322,711
Small business corporations.....	2,795	3,226	1,057,853	862,915	698,010	566,676	359,843	246,239	21,693	22,404	24,684	24,321	3,192	4,276	11,498	15,066
Noncorporate businesses, total.....	13,100	10,924	715,254	723,558	419,004	446,094	2,625,250	277,466	21,054	19,634	15,750	16,368	5,557	4,947	11,849	10,773
Proprietorships.....	10,580	8,781	331,705	361,422	173,021	209,516	156,666	151,908	11,071	11,765	7,576	8,721	2,981	3,354	5,772	6,440
Partnerships.....	2,520	2,143	383,549	362,136	245,983	236,578	137,566	125,558	8,983	7,864	8,174	7,647	2,576	1,493	6,077	4,334
Machinery, Except Electrical																
All businesses, total.....	45,796	45,602	48,100,542	50,019,437	31,200,620	31,885,045	16,819,421	18,134,342	1,718,674	1,870,289	1,212,019	1,340,020	506,621	586,818	414,870	468,028
Corporations, total.....	21,200	21,813	46,821,187	48,781,844	30,488,234	31,208,412	16,332,953	17,573,432	1,666,311	1,817,638	1,182,778	1,312,778	447,915	577,540	394,911	448,776
Small business corporations.....	2,595	2,557	1,111,929	862,915	779,930	520,342	331,499	277,578	30,569	27,400	26,343	27,343	7,131	5,444	13,911	14,826
Noncorporate businesses, total.....	24,596	22,789	1,279,355	1,237,593	712,386	876,633	566,468	560,460	51,763	52,451	29,472	27,342	8,706	9,278	19,959	19,252
Proprietorships.....	14,601	18,780	782,193	763,230	412,452	466,444	364,600	371,976	37,342	38,713	18,700	17,399	6,005	6,175	13,783	13,803
Partnerships.....	11,995	4,269	495,262	474,363	299,934	280,474	197,868	187,884	14,371	13,736	10,772	10,443	2,701	3,103	6,177	7,449
Electrical Equipment and Supplies																
All businesses, total.....	14,542	13,644	42,111,437	46,546,475	29,527,312	32,263,432	13,112,324	14,283,543	1,086,273	1,271,446	984,005	1,124,795	459,782	598,629	369,930	427,500
Corporations, total.....	10,737	10,516	42,498,410	46,466,206	29,136,877	31,340,480	13,061,333	14,215,826	1,083,289	1,263,185	986,470	1,121,612	459,045	597,496	367,251	423,279
Small business corporations.....	1,148	854	348,257	348,257	135,425	122,731	66,055	66,055	6,367	5,745	4,794	4,704	2,423	1,731	5,299	1,792
Noncorporate businesses, total.....	3,805	3,128	141,227	109,269	10,685	15,952	50,991	67,717	3,884	9,261	2,535	3,183	737	1,133	2,679	4,221
Proprietorships.....	3,263	2,887	66,290	66,402	36,967	55,815	29,322	38,587	2,841	3,057	1,557	1,557	315	849	1,750	2,918
Partnerships.....	542	689	75,137	90,367	5,618	61,337	21,669	29,130	943	6,204	1,142	1,626	422	284	929	1,303

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967 (1)	1968 (2)	1967 (3)	1968 (4)	1967 (5)	1968 (6)	1967 (7)	1968 (8)	1967 (9)	1968 (10)	1967 (11)	1968 (12)	1967 (13)	1968 (14)	1967 (15)	1968 (16)
MANUFACTURING—Continued																
Transportation Equipment																
All businesses, total.....	9,908	9,214	78,634,885	92,176,721	59,424,302	68,734,346	19,210,584	23,442,375	2,065,664	2,335,213	2,397,642	2,637,971	868,662	1,110,522	518,876	596,105
Corporations, total.....	5,390	4,957	78,366,153	91,957,703	59,221,615	68,589,052	19,134,538	23,368,658	2,060,329	2,330,125	2,392,053	2,632,333	867,310	1,108,822	515,425	592,027
Small Business Corporations.....	661	657	185,424	197,739	142,333	147,091	43,091	47,520	4,123	4,792	4,792	3,318	1,566	1,777	3,035	4,402
Noncorporate businesses, total.....	4,518	4,257	248,732	219,018	172,687	145,294	76,046	73,724	5,335	5,088	5,389	5,638	1,352	1,700	3,451	4,078
Proprietorships.....	3,762	3,513	131,503	132,765	89,434	83,840	42,073	48,923	2,422	3,063	2,501	3,453	604	1,119	2,025	3,065
Partnerships.....	756	744	117,229	86,253	83,256	61,454	33,973	24,799	2,913	2,025	3,088	2,205	748	581	1,426	1,013
Miscellaneous Manufacturing																
All businesses, total.....	52,671	52,297	114,281,916	124,868,185	74,807,694	81,792,995	39,474,223	43,075,190	4,308,654	4,782,411	5,581,006	6,059,424	1,083,076	1,399,357	1,407,815	1,561,620
Corporations, total.....	25,693	25,018	113,203,012	123,836,616	74,110,425	81,171,536	39,092,387	42,665,080	4,286,666	4,760,362	5,561,287	6,040,475	1,077,315	1,393,939	1,378,687	1,539,439
Small Business Corporations.....	3,027	3,622	1,054,406	1,096,914	715,964	762,251	338,442	334,663	22,091	24,591	21,341	22,523	5,740	8,014	17,377	17,377
Noncorporate businesses, total.....	26,978	27,279	1,078,904	1,031,569	697,069	621,459	381,836	410,110	21,988	22,049	19,719	18,949	5,761	5,418	29,128	22,181
Proprietorships.....	22,782	23,048	523,221	567,337	313,506	314,330	203,716	253,007	12,896	14,726	9,963	10,848	3,238	3,115	14,146	14,294
Partnerships.....	4,196	4,231	555,683	464,232	383,563	307,129	172,120	157,103	9,092	7,323	9,756	8,101	2,523	2,303	14,982	7,887
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
All businesses, total.....	359,088	366,667	106,040,278	116,537,354	60,380,840	66,008,551	45,659,440	50,528,803	11,010,040	12,072,208	6,830,731	7,621,294	4,236,182	4,936,687	2,436,156	2,836,966
Corporations, total.....	66,045	65,551	99,190,985	109,132,172	58,303,545	64,005,891	40,887,440	45,126,281	10,400,692	11,386,819	6,567,383	7,317,244	4,127,775	4,816,195	2,258,728	2,643,327
Small Business Corporations.....	8,998	10,009	1,332,097	1,731,667	780,323	1,079,902	551,734	601,765	80,787	102,033	51,620	77,361	16,150	23,729	26,266	35,473
Noncorporate businesses, total.....	293,043	301,116	6,849,293	7,405,182	2,077,295	2,002,660	4,772,000	5,402,522	670,348	685,389	263,348	304,050	108,407	120,492	177,428	193,639
Proprietorships.....	277,807	285,910	5,338,856	6,174,955	1,298,718	1,332,468	4,280,140	4,852,487	525,556	607,306	219,956	260,673	86,559	104,688	146,579	161,647
Partnerships.....	15,236	1,310,437	1,230,227	1,230,227	818,577	680,192	491,860	550,035	83,792	78,083	43,392	43,377	21,848	15,804	30,749	31,992
Transportation																
All businesses, total.....	323,635	334,054	51,170,325	56,319,059	32,581,987	35,336,364	18,588,340	20,932,695	4,614,804	4,989,848	2,554,826	2,812,873	1,419,386	1,612,139	2,017,655	2,351,247
Corporations, total.....	50,972	51,263	44,844,089	49,400,081	30,638,930	33,491,198	14,205,159	15,908,883	4,050,551	4,347,564	2,307,546	2,525,044	1,320,518	1,498,094	1,851,432	2,164,999
Small Business Corporations.....	6,848	7,438	1,056,476	1,529,571	634,336	976,149	422,140	553,422	59,552	80,689	41,848	68,338	11,938	17,639	22,888	32,221
Noncorporate businesses, total.....	272,663	282,791	6,326,236	6,918,978	1,943,057	1,895,166	4,383,181	5,023,812	564,253	642,280	247,280	287,829	98,868	114,045	166,146	186,248
Proprietorships.....	259,710	270,145	5,180,782	5,831,769	1,208,522	1,276,401	3,972,262	4,554,808	493,570	575,422	209,196	248,956	79,275	100,085	139,426	157,548
Partnerships.....	12,953	12,646	1,145,454	1,087,209	734,535	618,265	410,919	468,944	70,683	66,862	38,084	38,873	19,593	13,960	26,737	28,700
Local transportation																
All businesses, total.....	61,546	62,917	2,986,467	3,015,496	1,681,635	1,601,041	1,304,733	1,414,355	274,628	289,374	154,197	161,120	59,808	65,804	85,452	70,382
Corporations, total.....	9,030	8,999	2,519,120	2,487,793	1,610,030	1,530,281	909,090	997,512	229,777	238,605	141,029	144,518	54,546	56,242	64,373	43,614
Small Business Corporations.....	948	1,165	82,828	148,506	49,151	93,160	22,369	55,346	7,157	9,301	4,009	6,924	1,496	1,372	1,076	1,963
Noncorporate businesses, total.....	54,516	53,918	467,247	527,603	71,605	70,760	395,643	456,843	44,851	50,769	13,168	16,602	5,262	9,562	21,079	24,768
Proprietorships.....	53,314	53,010	401,510	480,868	35,774	49,327	365,737	431,541	39,022	43,541	10,521	14,591	4,197	8,385	18,663	23,938
Partnerships.....	1,202	908	65,737	46,735	35,831	21,433	29,906	25,302	5,829	5,087	2,647	2,011	1,065	1,177	2,416	830
Trucking and warehousing																
All businesses, total.....	221,939	233,275	18,737,337	22,467,997	10,665,270	12,795,028	8,072,066	9,672,969	1,269,207	1,377,640	1,029,380	1,196,636	259,185	289,007	430,563	605,909
Corporations, total.....	25,673	26,128	13,824,016	16,983,877	9,385,677	11,451,631	4,440,339	5,532,246	791,382	836,089	813,668	946,298	174,237	196,707	358,340	467,887
Small Business Corporations.....	2,200	3,891	548,289	997,008	325,920	607,471	222,369	389,537	31,781	50,312	27,034	53,378	5,308	11,526	13,606	19,259
Noncorporate businesses, total.....	196,266	207,147	4,913,321	5,484,120	1,281,593	1,343,397	3,631,727	4,140,723	477,825	541,551	215,712	250,338	84,948	92,300	122,223	136,022
Proprietorships.....	187,019	197,601	4,119,524	4,703,755	794,368	931,524	3,123,135	3,772,231	422,336	486,860	181,280	218,596	68,319	82,401	103,375	113,663
Partnerships.....	9,247	9,546	793,797	780,365	487,205	411,873	506,592	368,492	55,495	52,651	31,552	31,582	16,629	9,899	18,848	24,359
Water transportation																
All businesses, total.....	12,030	13,653	4,305,094	4,825,497	3,090,022	3,379,232	1,215,072	1,446,205	308,630	360,841	78,403	101,061	110,127	137,916	105,982	116,526
Corporations, total.....	5,056	4,763	4,111,638	4,601,763	3,001,019	3,312,161	1,110,619	1,289,402	292,223	334,382	71,986	96,604	107,489	131,343	96,133	105,277
Small Business Corporations.....	571	761	34,994	89,267	21,278	37,351	13,716	29,916	7,421	11,338	2,339	2,339	2,749	2,302	416	2,537
Noncorporate businesses, total.....	6,974	8,890	193,456	223,734	89,003	67,131	104,453	156,603	16,407	26,459	4,417	4,557	2,638	6,573	9,849	11,249
Proprietorships.....	6,172	7,965	117,603	169,142	41,984	47,619	75,619	127,872	10,872	22,546	2,785	3,127	1,797	5,707	7,726	10,319
Partnerships.....	802	925	75,853	54,592	47,019	25,894	28,834	28,698	5,535	3,913	1,632	1,330	841	866	2,123	930

Footnotes at end of table.

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rents	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued																
Transportation—Continued																
Air transportation																
All businesses, total.....	3,636	3,396	9,176,348	8,197,401	5,450,074	5,476,118	3,726,474	3,726,474	773,874	1,221,750	69,142	189,145	258,050	319,474	2,471,143	3,191,973
Corporations, total.....	3,111	2,963	8,023,411	7,026,511	5,172,455	5,225,455	3,651,942	3,651,942	673,333	1,191,437	60,142	189,145	258,050	319,474	2,471,143	3,191,973
Small Business Corporations.....	87	1,172	74,401	74,401	45,455	45,455	23,947	23,947	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172
Noncorporate businesses, total.....	5,465	4,297	13,153,488	11,171,488	7,277,619	7,277,619	5,074,532	5,074,532	1,601,541	2,030,313	4,972,900	1,299,990	1,322,000	1,322,000	1,322,000	1,322,000
Proprietorships.....	5,113	4,148	12,611,488	10,741,488	6,661,488	6,661,488	4,813,085	4,813,085	1,588,456	1,968,827	4,972,900	1,299,990	1,322,000	1,322,000	1,322,000	1,322,000
Partnerships.....	452	239	16,343	31,555	1,158	1,158	1,668	1,668	1,668	1,668	1,668	1,668	1,668	1,668	1,668	1,668
Other transportation																
All businesses, total.....	17,494	15,854	61,465,600	17,172,470	11,634,465	11,634,465	5,074,532	5,074,532	1,601,541	2,030,313	4,972,900	1,299,990	1,322,000	1,322,000	1,322,000	1,322,000
Corporations, total.....	8,342	7,306	11,364,101	16,000,497	11,771,563	11,771,563	5,074,532	5,074,532	1,601,541	2,030,313	4,972,900	1,299,990	1,322,000	1,322,000	1,322,000	1,322,000
Small Business Corporations.....	348	348	33,398	226,284	135,642	135,642	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172
Noncorporate businesses, total.....	13,442	12,543	50,101,499	572,473	433,382	360,905	172,777	172,777	11,838	1,601,541	1,601,541	1,601,541	1,601,541	1,601,541	1,601,541	1,601,541
Proprietorships.....	13,442	12,543	50,101,499	572,473	433,382	360,905	172,777	172,777	11,838	1,601,541	1,601,541	1,601,541	1,601,541	1,601,541	1,601,541	1,601,541
Partnerships.....	1,150	1,268	19,362	173,164	133,669	133,669	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150
Communication																
All businesses, total.....	9,604	10,084	24,691,281	27,048,870	12,476,475	12,476,475	12,476,475	12,476,475	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475
Corporations, total.....	7,375	7,479	24,579,756	26,926,511	12,476,475	12,476,475	12,476,475	12,476,475	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475
Small Business Corporations.....	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322
Noncorporate businesses, total.....	2,229	2,605	1,111,525	1,122,359	9,000	9,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Proprietorships.....	1,843	2,064	1,111,525	1,122,359	9,000	9,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Partnerships.....	676	581	58,756	46,140	28,598	11,792	13,188	13,188	24,598	1,557	1,707	1,707	1,707	1,707	1,707	1,707
Electric, Gas, and Sanitary Services																
All businesses, total.....	25,799	22,530	30,170,671	31,171,425	15,422,228	16,134,456	14,748,443	14,748,443	3,726,474	3,726,474	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475
Corporations, total.....	7,698	6,810	24,817,440	24,817,440	15,422,228	16,134,456	14,748,443	14,748,443	3,726,474	3,726,474	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475	2,476,475
Small Business Corporations.....	799	949	100,551	100,551	100,551	100,551	100,551	100,551	100,551	100,551	100,551	100,551	100,551	100,551	100,551	100,551
Noncorporate businesses, total.....	18,091	15,720	5,353,231	373,845	15,000	15,000	299,000	299,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Proprietorships.....	16,484	13,741	247,454	277,017	14,983	14,983	207,474	207,474	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983
Partnerships.....	1,607	1,979	136,277	66,828	55,000	40,115	90,526	90,526	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607
WHOLESALE AND RETAIL TRADE																
All businesses, total.....	2,527,162	2,570,743	54,310,368	583,828,137	417,507,613	449,065,408	125,402,668	125,402,668	5,360,331	5,572,617	7,335,980	8,152,728	2,922,048	3,484,647	8,545,418	8,545,418
Corporations, total.....	465,841	471,979	493,232,835	442,504,642	314,809,742	343,752,205	88,423,093	88,423,093	3,567,313	3,885,414	5,135,107	6,007,315	2,752,313	3,702,486	5,700,008	5,700,008
Small Business Corporations.....	76,429	81,579	2,440,012	33,440,597	22,135,191	25,625,360	7,304,841	7,304,841	273,182	273,505	428,504	428,504	119,420	148,504	427,431	427,431
Noncorporate businesses, total.....	2,061,321	2,118,964	137,077,523	141,318,495	102,697,451	105,313,203	37,098,578	37,098,578	4,893,292	4,687,202	2,007,473	2,124,413	585,562	632,328	2,276,163	2,276,163
Proprietorships.....	1,909,640	1,909,640	102,624,235	106,886,227	76,636,294	79,331,813	25,762,947	25,762,947	4,335,780	4,151,618	1,576,963	1,576,963	441,765	485,473	1,818,466	1,818,466
Partnerships.....	220,700	209,324	34,448,298	35,482,268	26,061,157	25,981,390	8,336,631	8,336,631	357,838	350,985	504,442	503,184	143,597	150,455	487,263	487,263
Wholesale Trade																
All businesses, total.....	434,137	453,664	213,135,861	235,450,346	178,429,179	195,259,179	35,146,684	35,146,684	1,550,478	1,638,880	2,291,724	2,684,252	1,464,253	1,246,223	1,246,223	1,246,223
Corporations, total.....	142,531	153,110	182,687,302	204,341,662	153,820,515	170,776,173	28,856,787	28,856,787	1,434,334	1,522,902	1,702,557	2,382,728	1,464,253	1,246,223	1,246,223	1,246,223
Small Business Corporations.....	20,809	23,358	11,406,803	14,447,938	4,800,118	11,709,426	2,186,665	2,186,665	43,136	43,136	1,702,557	2,382,728	1,464,253	1,246,223	1,246,223	1,246,223
Noncorporate businesses, total.....	291,606	300,554	30,508,559	31,102,684	24,607,664	24,483,006	6,308,846	6,308,846	116,144	115,978	279,167	301,524	109,784	117,534	148,432	148,432
Proprietorships.....	260,145	268,192	17,147,467	20,432,113	13,326,388	13,459,921	4,386,380	4,386,380	328,277	233,366	164,497	195,316	76,738	76,738	148,432	148,432
Partnerships.....	31,461	32,162	10,746,192	10,746,192	8,873,276	4,003,485	1,822,416	1,822,416	87,777	82,410	109,470	106,208	31,338	31,338	67,181	67,181
Motor vehicles and automotive equipment																
All businesses, total.....	27,768	27,493	10,016,212	11,667,214	7,793,592	9,248,528	2,222,619	2,222,619	65,733	68,931	99,306	111,951	51,871	46,780	97,530	97,530
Corporations, total.....	11,336	11,618	8,608,825	10,194,941	6,770,512	8,167,408	1,838,313	1,838,313	50,726	55,115	83,532	97,266	45,422	39,766	86,615	86,615
Small Business Corporations.....	2,085	1,964	761,281	929,222	1,023,174	1,080,620	384,306	384,306	15,007	13,816	15,774	14,585	7,014	7,014	12,915	12,915
Noncorporate businesses, total.....	16,432	15,875	1,407,387	1,472,273	1,070,080	1,087,120	338,306	338,306	15,007	13,816	15,774	14,585	7,014	7,014	12,915	12,915
Proprietorships.....	14,262	13,904	962,274	1,074,227	799,873	799,873	266,493	266,493	11,339	10,804	10,781	9,617	3,842	4,849	8,316	8,316
Partnerships.....	2,170	1,971	445,113	398,046	327,907	287,247	117,813	117,813	3,668	3,012	4,993	4,618	2,107	2,107	4,599	4,599

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
Wholesale Trade—Continued																
Drugs, chemicals, and allied products																
All businesses, total.....	15,151	13,243	9,436,055	9,877,481	7,691,263	7,970,002	1,744,792	1,907,479	54,511	78,022	65,904	74,927	45,280	52,331	54,388	59,497
Corporations, total.....	5,847	6,909	9,004,165	9,453,662	7,389,456	7,686,121	1,614,709	1,767,541	47,776	72,723	62,267	70,908	44,151	50,804	48,514	55,262
Small Business Corporations.....	647	804	156,415	354,337	104,665	297,355	51,750	56,972	1,984	1,151	1,973	2,962	557	2,824	4,246	1,455
Noncorporate businesses, total.....	9,304	6,334	431,890	423,819	101,807	283,881	130,083	139,938	6,337	5,299	4,019	4,019	1,129	1,527	5,874	4,235
Proprietorships.....	8,176	5,260	242,561	232,249	154,334	159,132	88,227	93,117	5,785	3,920	2,106	2,418	740	1,057	4,135	2,548
Partnerships.....	1,128	1,074	189,329	171,570	147,473	124,749	41,856	46,821	1,348	1,379	1,531	1,601	389	470	1,739	1,687
Dry goods and apparel																
All businesses, total.....	20,163	20,849	7,843,718	10,533,926	6,226,345	8,522,630	1,617,372	2,011,296	32,962	46,889	80,990	100,743	59,670	79,291	65,312	79,401
Corporations, total.....	6,111	7,732	6,854,714	9,558,023	5,524,444	7,859,091	1,330,270	1,698,932	26,681	39,752	72,451	92,442	56,861	75,764	51,395	65,729
Small Business Corporations.....	545	1,561	373,138	1,264,840	307,650	1,073,031	65,488	191,809	704	1,864	2,264	4,433	1,929	4,387	3,346	7,770
Noncorporate businesses, total.....	14,052	13,117	989,004	975,903	701,901	663,539	287,102	312,364	6,281	7,137	8,539	8,301	2,809	3,527	13,917	13,672
Proprietorships.....	12,433	11,330	545,610	465,081	353,696	271,025	194,056	194,056	4,731	5,237	4,568	3,042	1,522	1,800	9,261	7,418
Partnerships.....	1,619	1,787	443,394	510,822	348,205	392,514	93,046	118,308	1,550	1,900	3,971	5,259	1,287	1,727	4,656	6,254
Groceries and related products																
All businesses, total.....	62,987	63,403	45,682,590	47,134,783	40,496,886	41,332,140	5,185,703	5,802,643	229,268	255,644	256,602	287,424	109,365	137,983	211,541	232,095
Corporations, total.....	16,052	16,553	38,312,007	39,268,921	34,265,432	34,680,411	4,046,575	4,588,510	172,452	195,743	215,347	241,254	95,070	121,067	179,716	193,352
Small Business Corporations.....	2,332	2,968	2,918,456	2,731,455	2,524,017	2,295,327	394,439	456,128	15,024	12,401	20,195	19,958	5,414	17,187	13,007	15,077
Noncorporate businesses, total.....	46,935	46,850	7,370,583	7,865,862	6,231,454	6,651,729	1,139,128	1,214,133	56,816	59,901	41,255	46,170	14,295	16,916	31,825	38,743
Proprietorships.....	41,109	42,070	4,383,120	4,782,051	3,676,591	4,002,074	706,528	779,977	38,513	41,173	23,263	27,007	8,471	10,074	18,724	23,816
Partnerships.....	5,826	4,780	2,987,463	3,083,811	2,554,863	2,649,655	432,600	434,156	18,303	18,728	17,992	19,163	5,824	6,842	13,101	14,927
Farm products—raw materials																
All businesses, total.....	23,009	24,364	20,050,204	21,279,049	18,631,362	19,823,190	1,418,843	1,455,859	131,902	144,134	71,685	83,012	124,802	140,896	46,878	49,089
Corporations, total.....	5,628	5,417	14,148,473	15,902,907	13,193,913	14,887,712	954,560	1,015,195	97,940	110,501	56,060	67,777	105,630	117,842	33,404	35,540
Small Business Corporations.....	808	1,093	906,369	1,621,545	833,606	1,524,683	72,763	96,862	5,954	7,162	3,656	7,080	2,334	3,674	2,367	2,880
Noncorporate businesses, total.....	17,381	18,947	5,901,731	5,376,142	5,437,449	4,935,478	464,283	440,664	33,962	33,633	15,625	15,235	19,172	23,054	13,474	13,549
Proprietorships.....	14,746	16,574	4,056,942	3,551,951	3,742,520	3,245,859	314,423	306,112	23,627	24,092	9,864	10,200	11,500	14,242	8,026	8,644
Partnerships.....	2,635	2,373	1,844,789	1,824,191	1,694,929	1,689,619	149,860	134,552	10,335	9,541	5,761	5,035	7,672	8,810	5,448	4,905
Electrical goods																
All businesses, total.....	15,351	15,598	10,170,238	11,603,160	8,110,844	9,243,787	2,059,395	2,359,373	46,372	50,732	88,474	107,639	48,040	55,765	65,145	75,948
Corporations, total.....	7,883	8,925	9,646,309	10,972,357	7,740,772	8,800,587	1,905,537	2,171,770	42,502	45,228	84,127	101,461	45,799	53,168	60,027	70,556
Small Business Corporations.....	773	1,445	405,703	627,813	239,828	442,092	103,675	185,721	3,811	4,746	4,795	8,270	2,825	4,210	3,567	8,458
Noncorporate businesses, total.....	7,468	6,633	523,929	630,803	370,072	443,200	153,858	187,603	3,870	5,504	4,347	6,178	2,297	2,597	5,118	5,392
Proprietorships.....	6,740	5,873	333,341	380,535	225,858	248,245	107,484	132,290	2,813	4,182	2,801	4,000	1,711	1,940	3,447	3,536
Partnerships.....	728	760	190,588	250,268	144,214	194,955	46,374	55,313	1,057	1,322	1,546	2,178	530	657	1,671	1,856
Hardware, and plumbing and heating equipment																
All businesses, total.....	13,190	14,254	9,113,057	9,926,262	7,137,498	7,778,273	1,975,559	2,147,989	66,433	56,586	96,170	105,852	41,432	52,955	64,019	71,804
Corporations, total.....	7,869	7,925	8,496,790	9,277,683	6,697,715	7,334,247	1,799,075	1,943,436	60,535	49,905	90,685	98,779	39,333	50,496	59,123	65,278
Small Business Corporations.....	1,340	1,095	720,841	537,205	558,833	419,404	162,008	117,801	4,022	5,993	7,341	5,993	1,970	1,638	5,910	3,783
Noncorporate businesses, total.....	5,321	6,329	656,267	648,579	439,783	444,026	176,484	204,553	5,898	6,681	5,485	7,073	2,099	2,459	4,896	6,526
Proprietorships.....	4,469	5,277	316,827	363,379	240,430	233,363	116,397	130,214	4,134	4,748	3,944	3,749	1,171	1,436	4,331	4,931
Partnerships.....	852	1,052	239,440	285,202	199,353	210,663	60,087	74,339	1,764	1,933	2,541	3,324	928	1,043	1,888	2,195
Machinery, equipment, and supplies																
All businesses, total.....	42,928	50,719	17,548,715	20,726,086	13,446,603	15,809,092	4,102,111	4,916,994	182,724	199,765	184,620	217,761	138,866	163,782	129,582	167,198
Corporations, total.....	20,988	22,855	15,831,126	18,624,981	12,264,967	14,374,013	3,566,159	4,250,963	159,107	171,880	166,668	198,431	128,629	152,501	113,718	144,582
Small Business Corporations.....	2,750	3,212	1,058,269	1,357,919	764,672	1,026,512	293,597	331,098	6,717	11,191	9,633	10,517	4,631	8,250	10,211	10,938
Noncorporate businesses, total.....	22,040	27,864	1,717,589	2,101,105	1,181,636	1,435,079	535,952	666,026	23,617	27,885	17,952	19,330	10,237	11,281	15,864	22,616
Proprietorships.....	19,189	23,683	1,085,790	1,401,750	719,186	920,782	366,603	450,963	17,001	19,836	11,866	12,424	7,253	6,727	11,016	16,002
Partnerships.....	2,851	4,151	631,799	699,355	462,450	514,297	185,058	185,058	6,616	8,049	6,086	6,906	2,984	4,554	4,848	6,614

Footnotes at end of table.

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued																
Wholesale Trade—Continued																
Alcoholic beverages																
All businesses, total.....	7,753	8,148	12,725,117	13,400,691	10,563,764	11,048,322	2,161,373	2,352,369	49,289	53,120	500,788	545,247	27,903	26,418	47,659	45,487
Corporations, total.....	3,876	4,615	11,286,587	12,138,432	9,366,833	10,003,670	1,925,754	2,134,762	38,755	43,596	479,344	522,071	23,885	23,481	43,043	39,495
Small Business Corporations.....	583	861	382,622	999,664	311,895	794,715	70,727	197,949	3,530	5,828	7,183	32,424	1,314	2,801	3,046	5,746
Noncorporate businesses, total.....	3,877	3,533	1,438,530	1,202,911	1,202,911	1,044,852	232,529	217,407	10,534	9,524	24,624	23,176	4,618	2,937	4,656	6,492
Partnerships.....	2,911	2,788	932,140	781,831	788,231	642,691	143,907	139,140	7,796	6,675	13,102	15,495	3,102	2,039	2,163	3,968
Partnerships.....	966	745	506,390	480,428	434,680	402,161	91,710	78,267	2,738	2,849	11,522	7,681	916	898	2,493	2,494
Lumber and construction materials																
All businesses, total.....	16,023	15,031	8,666,419	10,494,451	6,673,197	8,813,108	1,387,224	1,681,343	76,073	72,670	78,441	88,130	47,936	57,886	49,011	55,084
Corporations, total.....	7,284	7,779	6,828,300	9,417,994	5,724,509	7,943,687	1,103,791	1,468,307	53,784	61,281	67,090	80,278	46,412	53,528	41,921	49,403
Small Business Corporations.....	1,301	932	891,991	749,115	787,568	606,458	104,423	142,657	4,945	5,015	7,064	6,022	3,654	3,034	3,980	3,888
Noncorporate businesses, total.....	8,739	7,252	1,232,119	1,076,457	948,688	863,421	283,433	213,036	22,289	11,389	11,351	7,852	7,524	4,328	7,090	5,881
Partnerships.....	7,341	6,421	780,303	636,163	586,349	497,451	193,982	138,712	15,700	6,589	6,195	4,006	4,006	1,973	4,908	3,851
Partnerships.....	1,398	831	451,816	440,294	362,339	365,970	85,477	74,324	6,389	4,866	4,856	3,794	3,018	2,355	2,692	2,036
Other wholesale trade																
All businesses, total.....	189,815	200,602	62,549,536	68,807,243	51,297,845	55,664,907	11,241,693	13,137,336	524,711	612,387	728,942	901,666	351,089	451,142	450,671	497,026
Corporations, total.....	49,757	52,762	53,670,006	59,231,761	44,896,962	49,052,726	8,773,044	10,179,035	393,676	477,178	598,666	812,061	316,777	410,248	367,368	458,946
Small Business Corporations.....	7,645	7,462	3,421,718	3,275,133	2,724,230	2,490,518	697,488	784,635	31,448	33,563	66,561	41,516	10,152	14,546	36,517	34,286
Noncorporate businesses, total.....	140,058	147,850	8,799,530	9,575,482	6,340,883	6,617,181	2,518,644	2,958,301	131,035	135,209	139,876	149,605	40,312	41,894	83,303	108,770
Partnerships.....	128,769	135,212	6,033,559	6,742,698	4,143,412	4,438,546	1,840,148	2,304,352	82,205	106,312	82,205	102,956	26,623	30,619	58,577	86,711
Partnerships.....	11,289	12,638	2,845,971	2,832,784	2,217,470	2,178,635	628,501	654,149	33,779	28,897	48,671	46,649	13,683	11,275	24,146	28,659
Retail Trade																
All businesses, total.....	2,046,209	2,112,641	320,750,967	343,933,366	234,711,165	250,429,107	86,039,805	93,564,259	3,724,288	3,883,224	4,977,188	5,444,891	2,841,124	2,841,124	4,638,665	6,483,361
Corporations, total.....	315,581	314,602	216,346,613	235,504,658	157,762,025	170,669,086	58,579,588	64,834,472	2,384,474	2,512,364	3,240,347	3,585,485	1,376,117	1,376,117	4,508,135	4,838,240
Small Business Corporations.....	54,480	58,001	17,445,237	18,946,530	12,786,672	13,880,470	4,658,546	5,066,046	182,944	186,460	289,499	370,716	78,392	78,392	328,114	34,367
Noncorporate businesses, total.....	1,730,628	1,797,439	104,404,354	108,428,708	76,949,140	83,760,021	27,460,217	28,689,287	1,339,814	1,370,860	1,736,841	1,819,406	465,130	465,130	2,127,112	2,645,122
Partnerships.....	1,422,046	1,422,046	81,115,999	86,489,793	60,023,466	63,156,453	21,092,136	22,333,298	1,073,929	1,108,087	1,348,217	1,430,927	306,430	306,430	1,653,819	1,728,263
Partnerships.....	186,629	174,763	22,346,355	22,939,557	16,925,274	16,463,968	6,061,081	6,135,891	665,385	456,773	1,023,944	988,471	102,177	102,177	1,153,311	1,153,311
Building materials, hardware, and farm equipment																
All businesses, total.....	104,082	96,421	19,504,765	20,556,457	14,906,413	15,615,558	4,598,352	4,940,899	218,262	233,859	303,083	324,435	122,733	136,688	192,547	193,871
Corporations, total.....	30,055	29,281	12,996,141	14,128,693	9,998,164	10,743,313	2,998,037	3,385,380	132,389	150,732	194,242	217,345	83,342	93,629	125,843	133,667
Small Business Corporations.....	5,820	5,892	2,397,457	2,247,399	1,884,454	1,734,465	503,003	512,934	21,250	18,018	32,218	31,236	12,714	10,528	22,946	16,636
Noncorporate businesses, total.....	74,027	6,140	6,508,624	6,427,764	4,908,249	4,872,245	1,600,315	1,555,519	85,873	83,127	108,841	107,090	39,391	43,059	66,704	66,204
Partnerships.....	61,694	55,903	4,371,127	4,550,918	3,296,015	3,387,643	1,081,112	1,063,275	59,644	66,600	74,391	76,043	28,486	31,832	48,444	42,517
Partnerships.....	12,933	11,237	2,137,497	1,976,846	1,618,244	1,484,662	514,203	492,244	26,229	21,527	34,450	31,647	10,465	11,227	18,210	17,287
General merchandise stores																
All businesses, total.....	270,174	336,920	50,147,775	54,144,527	32,505,649	34,336,717	17,642,127	19,813,810	736,318	784,272	964,781	1,138,781	562,681	604,835	1,137,131	1,297,636
Corporations, total.....	20,814	16,616	44,592,836	48,194,252	28,546,291	30,153,645	16,036,545	18,646,667	636,396	673,227	881,868	1,053,500	537,469	636,396	1,138,717	1,264,376
Small Business Corporations.....	2,402	2,495	504,351	742,599	377,510	516,387	186,871	226,612	9,764	9,764	16,123	12,805	2,298	3,149	13,255	12,955
Noncorporate businesses, total.....	249,360	320,304	5,564,939	5,950,272	3,959,358	4,177,072	1,605,582	1,773,031	105,922	116,045	82,913	85,281	25,212	28,441	106,424	93,460
Partnerships.....	239,238	310,381	4,245,617	4,707,923	3,022,215	3,289,489	1,223,403	1,418,464	82,051	94,386	66,774	64,034	17,994	22,437	77,171	72,168
Partnerships.....	10,122	9,923	1,319,322	1,242,322	937,143	887,583	382,179	354,739	23,871	21,659	21,939	21,247	7,218	6,004	23,243	21,292
Food stores																
All businesses, total.....	300,241	285,793	72,122,508	75,161,720	57,497,572	60,015,413	14,624,942	15,146,307	724,427	738,979	811,684	841,938	153,905	167,773	1,032,576	1,034,075
Corporations, total.....	22,249	22,574	49,196,005	53,044,617	38,805,831	41,968,847	10,390,174	11,075,770	486,111	515,778	512,046	544,374	91,719	105,739	777,183	792,567
Small Business Corporations.....	3,952	4,035	2,390,976	2,434,202	1,871,030	1,904,877	479,946	529,325	20,293	26,425	25,321	26,796	5,087	7,359	30,781	28,958
Noncorporate businesses, total.....	277,992	263,219	22,926,503	22,117,103	18,691,741	18,046,566	4,234,768	4,070,537	238,316	223,201	299,638	297,564	62,186	62,034	259,393	241,508
Partnerships.....	249,898	236,493	17,881,987	17,221,888	14,642,429	14,124,990	3,239,598	3,097,098	235,299	179,584	235,299	232,881	49,418	50,211	205,157	187,287
Partnerships.....	28,134	26,726	5,044,516	4,895,215	4,049,316	3,921,776	995,200	973,439	45,308	43,617	64,339	64,671	12,768	11,823	53,636	54,221

Footnotes at end of table.

Table 1.1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued Retail Trade—Continued Automotive dealers and service stations	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	All businesses, total.....															
	356,382	372,498	83,299,868	91,327,923	68,937,256	75,567,585	14,362,612	15,760,338	509,664	561,405	880,719	896,010	441,896	515,392	1,007,112	1,106,175
	50,644	51,327	53,007,317	57,712,594	44,656,209	48,637,627	8,351,108	9,094,967	301,736	326,397	516,327	493,951	327,589	376,044	487,730	520,053
	7,270	9,045	4,839,182	6,045,698	4,004,021	5,050,281	795,161	995,417	25,194	32,438	63,453	58,919	34,240	35,358	42,713	52,434
	305,738	321,171	30,292,551	33,615,329	24,281,047	26,949,958	6,011,504	6,665,371	207,928	235,008	364,392	402,059	114,307	139,348	519,382	586,122
	269,678	286,291	24,426,003	27,698,023	19,597,290	22,209,182	4,828,713	5,488,841	167,266	195,060	290,842	329,592	88,259	108,590	436,799	504,446
	36,060	34,880	5,866,548	5,917,306	4,683,757	4,740,776	1,182,791	1,176,530	40,662	39,948	73,550	72,467	26,048	30,758	82,583	81,676
	Automobile and truck dealers															
	79,374	80,090	53,794,956	58,480,312	46,203,655	50,252,238	7,591,302	8,228,074	238,906	260,073	408,126	412,614	336,273	379,652	406,717	426,113
All businesses, total.....																
29,255	28,518	44,961,094	48,749,341	38,648,189	41,912,427	6,312,905	6,836,914	201,473	218,778	345,689	346,832	275,990	308,714	347,452	358,281	
4,193	5,271	3,992,761	5,143,579	3,449,336	4,441,887	543,425	701,692	16,446	19,856	27,627	35,087	19,649	30,726	26,828	33,158	
All businesses, total.....																
50,119	51,572	8,833,862	9,730,971	7,555,466	8,339,811	1,293,297	1,391,160	37,433	41,285	62,437	65,782	60,283	70,938	59,265	67,832	
42,547	44,224	6,182,439	6,938,359	5,296,359	5,973,279	886,081	985,185	25,973	28,047	44,162	46,726	43,656	50,524	41,873	51,085	
7,572	7,348	2,691,423	2,772,507	2,259,107	2,366,532	392,316	405,975	11,460	13,248	18,275	19,056	16,627	20,414	17,392	16,747	
Gasoline service stations																
All businesses, total.....																
229,340	237,426	22,255,676	23,995,280	17,391,429	18,755,673	4,864,246	5,239,607	182,682	190,187	366,615	356,325	44,949	50,827	489,562	534,717	
9,510	9,366	3,726,911	3,573,417	2,837,299	2,732,465	889,612	840,952	47,949	40,828	109,671	69,580	15,499	13,512	68,302	62,602	
1,555	1,624	492,933	459,932	344,242	329,666	148,691	130,266	4,597	4,779	30,427	16,502	1,414	806	10,517	12,564	
All businesses, total.....																
219,830	228,060	18,528,765	20,421,863	14,554,130	16,023,208	3,974,634	4,398,655	134,713	149,359	256,944	286,745	29,450	37,315	421,260	472,115	
197,169	206,298	16,009,389	17,948,276	12,622,045	14,133,784	3,387,343	3,814,492	114,691	130,987	212,462	243,929	24,749	32,699	366,865	418,403	
22,661	21,762	2,519,376	2,473,587	1,932,085	1,889,424	587,291	584,163	20,042	18,372	44,482	42,816	4,701	4,656	54,395	53,712	
Other automotive dealers																
All businesses, total.....																
47,668	54,981	7,249,236	8,852,331	5,342,172	6,559,674	1,907,064	2,292,657	88,076	111,145	105,978	127,071	60,674	84,913	110,833	145,345	
11,879	13,442	4,319,312	5,389,836	3,170,721	3,972,735	1,148,591	1,417,101	52,314	66,791	60,967	77,539	36,100	53,818	71,976	99,170	
1,522	2,151	353,488	442,187	230,443	273,728	103,045	163,459	4,151	7,803	5,399	7,330	3,177	3,826	5,368	7,712	
All businesses, total.....																
35,789	41,539	2,929,924	3,462,495	2,171,451	2,596,939	758,473	875,556	35,762	44,354	45,011	49,532	24,574	31,095	38,857	46,375	
29,962	35,769	2,234,175	2,791,283	1,678,886	2,102,119	555,289	689,164	26,602	36,026	34,218	38,937	19,854	25,407	28,061	34,578	
5,827	5,770	695,749	671,212	492,565	484,820	203,184	186,392	9,160	8,328	10,793	10,595	4,720	5,688	10,796	11,217	
Apparel and accessory stores																
All businesses, total.....																
99,769	103,292	16,798,396	17,901,244	10,848,500	11,545,336	5,949,898	6,355,908	149,748	159,365	276,778	307,140	75,633	81,361	799,071	803,237	
32,701	34,429	12,338,568	13,446,845	7,925,844	8,603,093	4,412,724	4,843,752	104,728	115,663	203,616	231,904	53,705	57,523	623,179	645,006	
5,003	6,746	969,104	1,318,116	634,484	830,220	354,620	457,896	8,852	12,692	17,352	21,444	3,496	4,314	39,254	53,918	
All businesses, total.....																
67,068	68,863	4,459,828	4,454,399	2,922,656	2,942,243	1,537,374	1,512,156	45,020	43,702	73,162	75,236	21,928	23,838	175,892	158,231	
55,401	57,697	3,193,443	3,188,590	2,098,410	2,125,606	1,095,035	1,062,984	34,365	32,372	51,519	54,002	17,004	17,970	129,507	114,214	
11,667	11,166	1,266,385	1,265,809	824,246	816,637	442,139	449,172	10,655	11,330	21,643	21,234	4,924	5,868	46,385	44,017	
Furniture, home furnishings, and equipment stores																
All businesses, total.....																
119,015	119,866	15,291,362	17,259,776	10,232,259	11,514,970	5,059,104	5,744,806	165,976	175,144	254,591	293,106	105,897	121,029	383,057	410,368	
27,687	29,097	9,485,062	11,231,259	6,302,145	7,421,142	3,182,917	3,810,117	83,092	92,123	158,128	190,245	69,233	83,875	259,416	287,599	
5,844	6,169	1,594,972	1,682,382	1,058,731	1,126,079	496,241	556,303	14,147	12,981	24,144	26,579	8,150	7,320	36,025	45,713	
All businesses, total.....																
91,328	90,769	5,806,300	6,028,517	3,909,114	4,093,828	1,876,187	1,934,689	82,884	83,021	96,463	102,861	36,664	37,154	123,641	122,769	
78,342	79,454	4,289,721	4,573,290	2,928,323	3,134,333	1,361,399	1,438,957	65,459	66,110	72,093	77,101	28,184	28,244	92,982	93,079	
12,986	11,315	1,516,579	1,455,227	1,001,791	959,495	514,788	495,732	17,425	16,911	24,370	25,760	8,480	8,910	30,699	29,690	
Eating and drinking places																
All businesses, total.....																
372,011	387,880	23,969,927	25,521,701	12,124,405	12,668,211	11,845,519	12,853,490	666,574	672,504	821,131	889,594	175,113	187,498	1,032,031	1,143,654	
57,492	58,289	11,802,180	12,760,818	5,502,115	5,842,817	6,300,065	6,918,001	350,339	341,802	403,163	436,862	90,158	99,286	600,434	645,813	
9,970	9,153	1,558,418	1,308,095	693,730	567,365	864,688	740,710	45,311	33,247	57,524	47,805	11,348	9,518	72,454	60,535	
All businesses, total.....																
314,519	329,591	12,167,747	12,760,883	6,622,290	6,825,394	5,545,454	5,935,489	316,235	330,702	377,968	452,732	84,955	88,212	431,597	497,841	
279,567	294,459	9,868,526	10,569,577	5,469,577	5,629,577	4,186,166	4,369,577	261,402	261,402	338,292	367,292	69,292	70,938	219,597	240,597	
34,932	35,132	2,509,421	2,451,612	1,192,715	1,195,454	1,156,508	1,256,158	59,565	58,900	79,732	84,633	15,696	17,593	80,067	91,527	
Footnotes at end of table.																

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued																
Retail Trade—Continued																
Drug and proprietary stores																
All businesses, total.....	51,213	49,818	12,057,080	12,292,948	8,329,998	8,509,877	3,727,081	3,783,071	119,376	115,219	194,243	198,214	42,390	46,018	316,219	319,518
Corporations, total.....	18,783	17,236	8,260,919	8,437,589	5,774,738	5,910,229	2,486,121	2,527,340	79,347	73,671	129,115	133,142	28,948	31,777	238,419	239,070
Small Business Corporations.....	4,433	4,413	1,660,746	1,666,101	774,721	774,721	366,029	366,872	10,563	8,341	22,409	17,932	3,063	2,863	25,284	20,027
Noncorporate businesses, total.....	32,430	32,382	3,796,161	3,855,359	2,555,260	2,599,628	1,240,960	1,255,731	40,029	41,548	65,128	65,072	13,462	14,241	77,800	80,448
Proprietorships.....	27,102	27,407	2,887,036	2,944,666	1,944,757	1,997,461	942,278	947,405	31,748	33,208	49,816	49,134	10,541	11,559	58,256	60,211
Partnerships.....	5,328	5,175	909,125	910,693	610,503	602,167	298,682	308,326	6,281	8,340	15,312	15,938	2,861	2,686	19,554	20,229
Liquor stores																
All businesses, total.....	38,764	39,213	5,045,530	5,322,810	4,056,909	4,238,076	988,621	1,084,734	42,187	46,713	99,535	105,636	16,737	20,691	77,922	99,698
Corporations, total.....	7,662	7,656	1,932,897	2,064,669	1,553,863	1,621,080	399,034	442,989	15,982	17,335	34,126	36,688	6,553	7,639	35,623	46,207
Small Business Corporations.....	1,630	1,315	435,924	506,771	346,038	369,456	131,319	131,319	2,863	4,014	7,432	7,037	636	1,750	6,483	16,349
Noncorporate businesses, total.....	31,102	31,558	3,092,633	3,258,774	2,503,046	2,616,996	589,587	641,745	26,205	29,378	65,409	68,948	10,184	12,852	42,299	51,491
Proprietorships.....	25,773	26,321	2,355,390	2,479,622	1,923,653	2,007,140	411,737	472,482	19,165	21,762	48,886	52,314	7,731	10,076	31,064	39,308
Partnerships.....	5,329	5,237	737,243	779,119	579,393	609,856	157,850	169,263	7,040	7,616	16,523	16,634	2,453	2,776	11,295	12,183
Other retail trade																
All businesses, total.....	334,558	320,339	22,513,756	24,444,260	15,272,204	16,423,364	7,241,540	8,020,806	391,754	390,764	370,645	410,037	144,779	156,623	558,400	575,129
Corporations, total.....	47,494	48,097	12,718,688	14,483,322	8,696,885	9,787,273	4,021,803	4,696,049	200,354	205,636	207,716	247,474	87,901	96,981	286,391	322,091
Small Business Corporations.....	8,156	8,763	1,714,007	1,701,163	1,171,953	1,121,891	542,054	579,272	22,770	22,769	27,023	28,663	7,526	9,212	34,364	35,438
Noncorporate businesses, total.....	287,064	272,242	9,795,068	9,960,938	6,575,319	6,636,091	3,219,746	3,324,847	191,400	185,128	162,929	162,563	56,878	59,642	272,009	253,032
Proprietorships.....	257,924	248,270	7,607,149	7,913,550	5,107,201	5,230,945	2,459,945	2,664,661	153,951	153,203	126,163	127,315	45,564	48,805	222,330	204,098
Partnerships.....	29,138	23,972	2,187,919	2,045,408	1,468,118	1,385,122	759,801	660,186	31,449	31,925	36,766	34,648	11,324	10,837	49,679	43,940
Wholesale and Retail Trade Not Allocable																
All businesses, total.....	46,816	25,238	6,363,540	4,444,425	4,767,349	3,377,122	1,596,191	1,067,303	76,665	50,513	106,868	63,585	34,071	20,510	85,675	58,805
Corporations, total.....	7,729	4,267	4,204,920	2,963,922	3,218,202	2,276,946	986,718	686,976	38,965	30,148	72,603	41,102	23,460	14,717	57,669	35,743
Small Business Corporations.....	1,640	221	497,992	46,129	348,381	34,964	149,611	111,165	6,052	336	8,129	637	1,953	36	9,306	684
Noncorporate businesses, total.....	39,087	20,971	2,158,620	1,480,503	1,549,147	1,100,176	609,473	380,327	37,760	20,365	34,265	22,483	10,671	5,973	28,006	23,642
Proprietorships.....	36,477	18,572	1,800,769	964,363	1,286,040	716,345	314,729	248,018	33,554	14,563	28,017	13,986	9,089	4,096	23,235	17,671
Partnerships.....	2,610	2,399	357,851	516,140	263,107	383,831	94,744	132,309	4,206	5,802	6,248	8,497	1,582	1,877	4,771	5,391
FINANCE, INSURANCE, AND REAL ESTATE																
All businesses, total.....	1,222,496	1,221,595	86,669,635	93,793,673	37,044,054	40,805,590	49,625,580	52,988,083	4,859,858	5,295,332	5,349,058	5,951,045	23,385,620	26,901,989	1,942,793	2,100,470
Corporations, total.....	399,115	407,192	71,797,493	76,636,579	35,331,676	38,352,934	36,465,817	38,283,645	3,286,979	3,531,061	4,314,318	4,760,934	21,546,436	24,651,531	1,592,606	1,704,715
Small Business Corporations.....	20,340	25,749	813,925	1,021,199	240,369	278,851	573,556	742,348	23,036	33,140	31,737	41,434	69,122	69,122	24,876	26,409
Noncorporate businesses, total.....	823,381	814,403	14,872,142	17,157,094	1,712,378	2,452,656	13,159,930	14,764,438	1,572,879	1,764,271	1,034,740	1,190,111	1,839,184	2,250,458	350,187	395,755
Proprietorships.....	548,651	525,872	6,738,222	7,759,614	1,308,291	1,951,035	5,028,936	5,808,579	275,527	275,527	128,105	136,154	226,462	237,665	155,259	170,114
Partnerships.....	274,730	288,531	8,133,920	9,397,480	404,087	501,621	7,729,833	8,895,859	1,295,321	1,488,744	906,635	1,059,957	1,612,722	2,012,793	194,928	225,641
Finance																
All businesses, total.....	190,333	202,781	11,448,855	12,811,578	1,111,277	1,612,506	10,337,576	11,199,072	967,152	1,126,649	1,301,121	1,512,198	15,224,892	22,179,075	760,279	888,858
Corporations, total.....	104,362	105,430	8,686,283	9,215,921	911,745	927,889	7,774,538	8,288,032	922,230	1,081,507	1,185,604	1,375,430	15,884,146	21,752,833	677,934	792,642
Small Business Corporations.....	2,871	3,909	41,450	34,256	6,959	34,491	34,491	33,881	896	1,269	2,653	3,815	3,822	5,145	1,554	2,606
Noncorporate businesses, total.....	85,971	97,351	2,762,572	3,595,657	199,532	684,617	2,563,038	2,911,040	45,142	45,142	115,517	136,768	340,746	426,242	82,345	96,816
Proprietorships.....	29,566	31,586	516,624	965,488	139,094	564,916	1,775,528	2,040,572	11,735	11,735	6,992	5,620	19,598	21,817	12,323	14,311
Partnerships.....	56,405	65,765	2,245,948	2,630,169	60,438	119,701	2,185,510	2,510,468	33,187	33,896	108,525	131,148	321,148	404,425	70,022	82,505
Credit agencies other than banks																
All businesses, total.....	57,803	62,640	4,503,432	4,370,225	694,970	774,828	3,808,462	3,595,397	244,411	280,999	303,618	314,711	7,860,746	8,487,059	175,252	181,920
Corporations, total.....	48,209	54,717	4,324,826	4,219,001	665,653	749,406	3,659,173	3,469,595	240,991	277,334	298,265	311,288	7,839,000	8,467,936	169,895	178,546
Small Business Corporations.....	995	2,711	24,163	24,178	2,905	375	21,258	23,803	175	850	819	2,181	1,599	3,289	780	1,358
Noncorporate businesses, total.....	9,594	7,923	178,606	151,224	29,317	25,422	149,289	125,802	3,420	3,665	5,353	4,223	21,746	19,123	5,357	3,374
Proprietorships.....	5,365	4,886	81,746	89,669	8,547	12,850	73,195	76,819	1,507	2,669	2,015	1,731	8,315	3,027	1,823	1,251
Partnerships.....	4,229	3,037	96,860	61,555	20,770	12,572	76,090	48,983	1,913	1,996	3,338	1,692	13,431	12,969	2,330	1,551

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
FINANCE, INSURANCE, AND REAL ESTATE--Continued																
Finance--Continued																
Security and commodity brokers, dealers, exchanges, and services																
All businesses, total.....	35,463	36,195	3,027,271	168,670	622,316	2,898,601	3,443,167	42,560	52,384	153,863	220,817	387,253	543,783	134,229	179,083	
Corporations, total.....	4,281	3,390	733,611	32,747	8,252	700,864	900,360	17,766	27,525	73,790	118,762	187,409	270,038	65,301	95,916	
Small Business Corporations.....	350	330	7,941	3,747	9,164	7,941	9,164	155	363	642	1,031	559	407	1,139	407	
Noncorporate businesses, total.....	31,182	32,805	2,293,660	135,923	614,064	2,197,737	2,542,807	24,794	24,859	80,073	103,055	199,844	273,745	68,928	83,167	
Proprietorships.....	23,572	26,044	1,417,112	130,527	536,505	1,236,585	1,609,524	1,217	8,138	4,773	3,720	10,489	15,297	11,620	11,620	
Partnerships.....	7,610	6,761	1,876,548	5,396	77,559	1,871,152	2,233,283	14,877	16,701	75,300	48,335	189,355	258,468	60,640	71,547	
Other finance																
All businesses, total.....	97,066	103,946	3,918,151	247,637	215,264	3,670,513	4,160,508	680,181	793,366	843,640	976,670	1,037,893	1,148,233	450,797	527,855	
Corporations, total.....	51,872	47,323	3,627,846	213,245	170,231	3,414,501	3,918,777	663,473	776,648	813,549	945,380	1,027,737	1,104,859	442,738	517,580	
Small Business Corporations.....	1,524	868	9,346	4,054	4,054	5,292	914	566	56	1,192	603	1,664	1,439	352	109	
Noncorporate businesses, total.....	45,194	56,623	290,305	34,292	45,131	256,012	243,731	16,708	16,708	30,091	31,290	119,156	133,374	8,059	10,275	
Proprietorships.....	629	656	17,765	20	17,761	17,744	14,224	411	419	204	169	794	406	1,007	868	
Partnerships.....	44,565	55,967	272,540	34,272	29,470	238,268	228,502	16,297	16,297	29,887	31,121	118,362	132,968	7,052	9,407	
Insurance																
Insurance Carriers																
All businesses, total.....	6,851	5,113	53,406,096	31,833,430	34,684,192	21,573,666	22,118,153	322,796	353,609	1,347,449	1,441,408	204,393	261,105	317,677	320,061	
Corporations, total.....	6,851	5,113	53,406,096	31,833,430	34,684,192	21,573,666	22,118,153	322,796	353,609	1,347,449	1,441,408	204,393	261,105	317,677	320,061	
Small Business Corporations.....	266	270	42,232	22,264	1,216	1,928	14,922	381	1,291	633	569	183	70	916	928	
Noncorporate businesses, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proprietorships.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Partnerships.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Insurance Agents, Brokers, and Service																
All businesses, total.....	213,722	219,197	5,638,965	1,028,676	1,277,479	4,610,808	5,177,658	109,972	121,223	87,000	108,324	56,703	48,945	155,036	176,043	
Corporations, total.....	24,197	28,771	2,482,441	622,215	778,379	1,860,236	2,365,186	40,483	53,007	58,360	80,725	28,635	26,472	72,617	93,523	
Small Business Corporations.....	5,121	6,043	376,683	94,401	120,201	231,788	344,271	5,071	5,951	7,677	9,768	1,422	2,575	11,207	12,452	
Noncorporate businesses, total.....	189,525	190,426	3,156,524	405,361	499,100	2,750,662	2,812,472	69,889	68,216	28,640	27,599	28,068	22,473	82,419	82,520	
Proprietorships.....	178,391	179,125	2,479,310	271,490	362,594	2,203,814	2,431,381	61,334	59,189	101,189	18,538	25,302	18,642	66,893	64,125	
Partnerships.....	11,134	11,301	681,214	134,371	136,506	546,843	621,091	8,455	9,027	9,451	9,061	2,766	3,831	15,556	18,395	
Real Estate																
All businesses, total.....	811,590	794,505	16,175,719	3,074,271	3,321,413	13,103,450	14,493,200	3,459,938	3,693,851	2,613,489	2,889,115	3,899,632	4,412,864	709,801	715,508	
Corporations, total.....	263,705	267,879	7,222,673	1,965,286	1,952,474	5,257,387	5,212,274	2,001,270	2,042,938	1,722,905	1,963,371	2,429,262	2,611,121	524,378	499,089	
Small Business Corporations.....	12,082	15,521	353,464	116,145	157,059	237,319	350,274	16,088	24,629	20,774	30,013	36,007	61,332	11,199	10,923	
Noncorporate businesses, total.....	547,885	526,626	8,953,046	1,106,985	1,368,339	7,846,063	8,980,926	1,458,368	1,650,113	890,584	1,025,744	1,470,370	1,801,743	185,423	216,419	
Proprietorships.....	340,694	305,161	3,746,288	424,151	1,023,525	3,216,626	3,216,626	204,089	205,032	101,925	105,996	181,562	197,206	76,043	91,678	
Partnerships.....	207,191	221,465	5,206,758	209,278	244,814	4,997,480	5,764,300	1,253,674	1,445,821	788,659	919,748	1,288,808	1,604,537	109,380	124,741	
Operators, except developers, and lessors of buildings																
All businesses, total.....	368,106	386,233	9,500,361	1,355,851	1,317,684	8,144,509	8,867,402	3,025,570	3,279,586	2,219,540	2,472,093	3,026,324	3,500,191	513,081	491,396	
Corporations, total.....	188,026	185,549	4,845,398	1,311,613	1,202,079	3,533,785	3,420,405	1,775,458	1,809,642	1,472,470	1,579,951	1,847,425	1,964,878	417,230	374,091	
Small Business Corporations.....	1,983	2,935	15,374	4,646	4,007	10,678	16,216	4,018	5,810	3,176	4,904	4,760	10,107	1,241	1,769	
Noncorporate businesses, total.....	180,080	200,684	4,654,963	44,238	115,605	4,610,724	5,446,997	1,253,112	1,470,944	747,070	892,142	1,178,839	1,535,312	95,851	117,305	
Proprietorships.....	14,070	18,213	282,593	61,956	61,956	276,698	379,239	75,982	81,811	34,400	50,595	71,204	92,675	8,003	11,691	
Partnerships.....	166,010	182,471	4,372,370	38,344	53,649	4,334,026	5,071,758	1,177,150	1,389,133	712,670	841,547	1,107,635	1,442,638	87,848	105,614	
Lessors of real property other than buildings																
All businesses, total.....	97,268	45,640	408,024	63,872	49,896	344,153	232,875	89,318	75,072	74,925	63,986	148,999	136,463	19,477	17,525	
Corporations, total.....	7,027	8,569	186,424	42,905	33,822	143,519	166,012	49,831	46,634	35,968	32,223	103,236	98,150	12,048	11,454	
Small Business Corporations.....	269	324	212	546	546	212	67	354	386	96	81	618	299	19	19	
Noncorporate businesses, total.....	90,241	37,071	221,600	20,967	16,074	200,634	66,833	39,487	28,438	38,957	31,763	45,703	38,313	7,429	6,071	
Proprietorships.....	73,011	19,669	116,526	5,911	7,941	110,646	33,452	14,771	15,661	15,465	4,336	6,285	4,335	3,827	3,666	
Partnerships.....	17,230	17,402	105,074	15,056	8,133	90,018	33,381	24,716	21,777	23,492	27,427	39,418	33,978	3,602	5,405	

Footnotes at end of table.

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968	1967	1968
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Real Estate—Continued																
Other real estate																
All businesses, total.....	34,216	36,231	6,287,234	7,246,756	1,652,548	1,853,833	4,634,788	5,392,923	345,090	339,193	319,024	353,036	724,304	776,210	177,243	206,587
Corporations, total.....	68,652	73,760	2,196,851	2,662,400	1,117,468	1,506,573	1,586,083	1,925,827	174,281	182,662	214,466	251,107	478,481	548,032	95,100	113,544
Small Business Corporations.....	9,830	12,263	3,196,878	4,806,497	1,117,468	1,506,573	1,586,083	1,925,827	174,281	182,662	214,466	251,107	478,481	548,032	95,100	113,544
Noncorporate businesses, total.....	277,564	288,871	4,070,483	4,664,256	1,631,780	1,347,260	3,048,705	3,467,096	165,799	151,531	104,558	101,929	245,923	228,177	82,143	39,643
Proprietorships.....	257,270	267,365	3,197,165	3,561,902	1,585,902	1,337,628	2,441,795	2,807,935	165,799	151,531	104,558	101,929	245,923	228,177	82,143	39,643
Partnerships.....	23,591	21,506	729,314	842,793	155,876	183,632	597,436	659,161	51,833	34,911	52,997	50,774	141,755	127,921	17,930	13,722
SERVICES																
All businesses, total.....	2,713,942	2,795,421	94,738,240	101,316,950	35,414,253	37,393,068	59,326,097	63,923,282	5,184,577	5,337,172	2,474,928	2,775,306	1,465,425	1,651,752	3,834,462	4,243,265
Corporations, total.....	220,561	228,898	45,210,688	48,542,750	26,351,943	27,970,369	18,858,745	20,572,381	3,114,926	3,202,060	1,511,387	1,712,686	436,218	1,633,769	1,920,391	1,920,391
Small Business Corporations.....	35,728	42,150	4,520,680	5,369,927	2,422,988	2,824,425	1,907,692	2,485,502	268,601	246,176	161,644	136,347	91,611	82,380	149,265	273,476
Noncorporate businesses, total.....	2,493,381	2,566,523	89,217,552	95,947,023	32,991,265	34,568,643	57,418,405	61,447,880	4,815,976	5,095,012	2,363,541	2,638,960	1,424,207	1,568,362	3,714,197	4,270,794
Proprietorships.....	2,327,684	2,390,247	84,783,754	90,547,905	29,461,733	30,628,851	54,966,610	58,640,945	4,548,375	4,848,837	2,149,974	2,492,319	1,374,486	1,494,372	3,564,932	3,999,303
Partnerships.....	165,697	176,276	34,743,898	36,226,295	2,600,577	2,780,448	12,143,321	13,445,847	498,648	549,349	305,300	348,743	154,127	180,642	675,644	749,976
Hotels and Other Lodging Places																
All businesses, total.....	136,040	138,921	6,098,188	7,426,441	2,914,408	2,944,252	4,183,781	4,480,189	754,124	760,442	455,240	485,536	441,236	450,496	387,707	430,248
Corporations, total.....	18,067	16,851	4,598,824	4,872,092	2,232,251	2,330,294	2,326,573	2,541,838	395,134	403,264	290,498	305,507	263,311	263,117	289,226	334,632
Small Business Corporations.....	3,242	3,782	675,875	656,574	281,127	298,959	394,848	397,613	62,613	65,666	43,272	43,272	37,308	37,308	58,461	63,770
Noncorporate businesses, total.....	117,973	122,070	2,429,364	2,554,349	982,157	609,998	1,857,294	1,943,351	359,010	357,178	164,838	180,029	177,925	187,479	98,481	156,268
Proprietorships.....	166,697	110,064	1,685,430	1,711,001	246,855	368,961	1,388,585	1,402,044	255,318	254,501	111,533	121,755	115,936	122,484	52,485	48,678
Partnerships.....	11,270	12,006	753,925	843,348	285,302	301,037	468,623	542,311	103,692	102,677	53,305	58,274	61,995	68,985	45,906	46,947
Personal Services																
All businesses, total.....	615,134	617,431	12,253,064	12,900,552	4,963,042	5,103,117	7,240,027	7,797,435	642,747	625,582	349,664	376,637	117,424	132,139	638,188	691,891
Corporations, total.....	34,749	36,430	5,469,814	5,983,878	3,136,274	3,242,727	2,333,540	2,721,151	242,831	246,191	183,672	203,337	47,123	59,327	218,439	250,156
Small Business Corporations.....	6,513	8,626	802,818	986,873	505,067	569,659	297,751	487,214	29,676	44,273	14,337	32,454	6,192	7,363	32,721	53,838
Noncorporate businesses, total.....	580,385	580,991	6,783,250	6,916,674	1,826,768	1,840,396	4,906,284	5,076,284	394,916	396,397	166,322	173,180	68,297	72,811	419,760	431,735
Proprietorships.....	549,000	550,469	5,604,686	5,707,238	1,316,788	1,326,628	4,288,313	4,380,610	299,164	299,503	131,503	137,289	55,654	57,964	337,945	371,130
Partnerships.....	31,385	30,522	1,178,564	1,209,436	510,970	513,762	668,174	695,674	61,752	62,433	34,814	36,011	12,643	13,290	61,805	60,585
Business Services																
All businesses, total.....	368,062	400,429	20,127,157	22,092,129	11,744,504	12,632,337	8,382,651	9,469,792	1,033,634	1,170,712	444,374	535,063	265,587	360,114	472,857	553,072
Corporations, total.....	66,818	69,888	16,038,507	17,673,073	10,444,736	11,263,610	5,933,771	6,409,463	770,068	906,692	373,399	456,135	213,367	298,017	350,933	418,410
Small Business Corporations.....	8,152	11,726	1,134,697	1,440,157	717,424	859,182	4,172,253	580,975	251,229	28,427	331,515	331,499	6,379	6,101	23,388	37,785
Noncorporate businesses, total.....	307,244	330,541	4,088,650	4,419,056	1,299,768	1,368,727	2,788,880	3,060,329	263,566	267,020	70,975	78,928	52,220	62,097	121,924	134,162
Proprietorships.....	287,557	304,613	3,179,839	3,442,517	867,818	824,634	2,312,019	2,547,873	166,651	137,328	52,124	58,562	33,866	28,452	92,975	101,340
Partnerships.....	19,687	25,928	908,811	1,176,549	431,950	534,093	642,456	642,456	96,915	126,692	18,851	26,366	18,354	34,045	28,949	32,822
Advertising																
All businesses, total.....	28,495	28,236	6,322,378	6,263,279	4,630,265	4,511,904	1,872,173	1,751,375	78,943	64,621	73,335	78,898	19,095	16,175	105,953	110,029
Corporations, total.....	9,704	9,240	5,696,246	5,709,264	4,277,244	4,234,151	1,419,002	1,475,113	64,659	54,855	67,806	74,775	16,830	14,598	92,074	98,056
Small Business Corporations.....	1,748	1,463	349,848	551,689	244,214	464,621	1,105,634	1,147,068	7,279	3,739	5,151	6,621	1,881	6,655	6,655	7,488
Noncorporate businesses, total.....	18,791	18,996	626,132	554,015	383,021	277,783	271,171	276,262	14,368	9,160	5,529	4,083	2,265	1,577	13,879	12,873
Proprietorships.....	17,703	17,771	497,258	437,347	323,162	199,912	234,096	237,432	12,751	7,871	4,451	2,917	1,710	1,113	10,295	10,010
Partnerships.....	1,583	1,225	128,874	116,668	89,799	77,838	39,075	38,830	1,537	1,295	1,078	1,166	549	464	3,584	2,854
Other business services																
All businesses, total.....	339,567	372,193	13,804,779	15,828,850	7,114,299	8,110,433	6,690,478	7,718,417	954,071	1,106,601	371,038	456,205	246,492	343,939	366,904	442,143
Corporations, total.....	51,124	60,648	10,242,261	11,943,809	6,167,492	7,029,459	4,174,769	4,934,350	705,413	851,837	305,593	381,349	196,537	283,419	298,859	320,854
Small Business Corporations.....	6,404	10,263	784,849	888,468	434,561	433,907	311,659	433,907	17,850	24,688	28,364	26,878	4,498	5,145	17,533	32,297
Noncorporate businesses, total.....	288,453	311,545	3,462,518	3,865,041	946,807	1,080,974	2,515,709	2,784,058	248,664	254,844	65,445	76,845	49,955	58,520	108,045	121,289
Proprietorships.....	270,349	286,842	2,682,581	2,950,160	604,656	624,719	2,077,923	2,180,441	153,900	129,457	47,672	49,645	32,150	26,939	91,321	91,321
Partnerships.....	18,104	24,703	779,937	1,059,681	342,151	456,255	437,786	603,626	95,358	125,397	17,773	25,200	17,805	33,581	25,365	29,968

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1967	1968	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)	1967 (Thousand dollars)	1968 (Thousand dollars)
SERVICES—Continued																
<u>Automobile Services and Miscellaneous Repair Services</u>																
All businesses, total.....	379,464	395,296	10,437,133	11,526,766	5,258,402	5,823,943	5,178,731	5,702,823	965,777	1,099,061	333,534	216,715	185,870	216,715	402,524	458,905
Corporations, total.....	31,120	32,990	4,528,422	5,346,976	2,374,529	2,797,872	2,153,893	2,549,104	721,777	852,536	151,443	160,082	130,417	160,082	222,646	245,324
Small Business Corporations.....	5,652	5,287	509,859	553,028	296,528	330,038	213,331	218,990	31,874	30,281	17,144	6,715	4,990	6,715	19,106	27,955
Noncorporate businesses, total.....	348,344	362,266	5,908,711	6,179,790	2,883,873	3,026,071	3,024,838	3,153,719	244,000	246,525	130,370	56,633	55,453	56,633	179,878	213,581
Proprietorships.....	322,718	336,819	4,789,665	5,072,655	2,253,003	2,413,219	2,536,662	2,659,436	192,486	197,847	104,681	43,368	41,171	43,368	140,992	175,332
Partnerships.....	25,626	25,447	1,119,046	1,107,135	630,870	612,852	488,176	494,283	51,514	48,678	25,689	13,265	14,282	13,265	38,886	38,249
<u>Motion Pictures</u>																
All businesses, total.....	17,608	19,854	3,565,373	4,044,357	1,807,783	2,244,306	1,757,590	1,800,051	571,852	356,723	82,459	100,301	79,867	100,301	136,452	154,397
Corporations, total.....	7,095	8,530	3,142,868	3,531,963	1,653,741	2,083,650	1,489,127	1,448,313	543,111	308,905	71,979	83,273	75,680	83,273	88,651	109,629
Small Business Corporations.....	877	1,207	85,262	116,367	56,541	59,588	28,721	56,779	1,805	2,000	3,008	2,189	390	434	3,700	3,357
Noncorporate businesses, total.....	10,513	11,324	422,505	512,394	154,042	160,656	268,463	351,738	28,741	47,818	10,480	11,306	4,187	6,204	47,801	44,768
Proprietorships.....	8,592	9,580	181,840	244,901	60,630	72,546	121,210	172,355	10,302	11,526	4,034	5,123	2,284	3,236	21,071	10,253
Partnerships.....	1,921	1,744	240,665	267,493	93,412	88,110	147,253	179,383	18,439	36,292	6,446	6,183	1,903	2,968	26,730	34,515
<u>Amusement and Recreation Services, Except Motion Pictures</u>																
All businesses, total.....	171,642	183,171	4,822,305	5,553,015	2,105,054	2,469,844	2,717,252	3,083,171	369,309	452,348	225,620	288,194	119,382	133,028	307,812	327,382
Corporations, total.....	23,576	23,328	3,141,424	3,604,118	1,651,270	1,932,266	1,490,154	1,671,852	223,861	282,269	177,926	229,638	92,966	104,740	215,991	220,993
Small Business Corporations.....	3,923	4,258	283,458	536,278	149,030	257,800	134,428	278,478	23,119	41,889	13,237	24,312	9,247	11,657	18,702	31,416
Noncorporate businesses, total.....	159,843	169,843	1,680,881	1,948,897	453,784	537,578	1,227,098	1,411,319	145,448	170,079	47,694	58,556	26,416	28,288	91,821	106,389
Proprietorships.....	137,369	148,113	1,263,049	1,473,914	271,937	324,336	991,113	1,169,578	100,074	125,187	30,511	37,999	16,115	17,676	63,729	73,818
Partnerships.....	10,697	11,730	417,832	476,983	181,847	213,242	235,985	261,741	45,374	44,892	17,183	20,557	10,301	10,612	28,092	32,551
<u>Medical and Health Services</u>																
All businesses, total.....	437,016	446,130	18,308,031	20,375,868	2,433,551	2,859,960	15,874,481	17,515,908	508,585	526,660	310,051	355,563	152,708	159,393	772,066	887,350
Corporations, total.....	10,647	12,121	2,559,465	3,225,070	1,454,646	1,817,017	1,104,819	1,408,053	94,511	95,099	103,754	124,122	65,618	66,092	122,341	178,090
Small Business Corporations.....	2,214	2,527	416,938	542,132	224,361	278,501	192,577	263,731	18,066	21,353	15,833	18,396	10,574	10,007	22,053	31,795
Noncorporate businesses, total.....	434,009	434,009	15,748,566	17,150,798	978,905	1,042,453	14,769,662	16,107,855	414,074	431,561	206,297	231,441	87,090	93,301	649,725	709,260
Proprietorships.....	426,442	410,294	12,429,653	13,660,548	869,914	869,914	11,282,740	12,191,125	366,822	380,294	152,927	168,245	70,537	74,012	482,945	517,020
Partnerships.....	21,927	23,715	3,618,913	4,090,250	131,991	173,520	3,486,922	3,916,730	47,252	51,267	53,370	63,196	16,553	19,289	166,780	192,240
<u>Educational Services</u>																
All businesses, total.....	103,944	103,455	1,095,214	1,340,518	345,008	462,286	750,207	878,232	45,546	52,628	28,360	36,859	12,451	17,705	60,931	95,678
Corporations, total.....	4,633	6,120	606,365	881,695	292,704	413,943	313,661	467,752	19,962	23,660	18,166	25,268	7,114	12,645	37,079	74,978
Small Business Corporations.....	986	1,004	76,029	55,083	35,237	23,303	40,792	31,780	2,184	2,306	2,060	1,631	688	934	6,265	2,456
Noncorporate businesses, total.....	99,311	97,335	488,849	458,823	52,304	48,343	436,546	410,480	25,584	28,968	10,194	11,891	5,337	5,060	23,852	20,700
Proprietorships.....	97,686	94,852	443,252	403,356	48,881	41,081	394,372	362,275	23,462	26,063	8,924	10,293	4,526	4,176	21,403	16,788
Partnerships.....	1,625	2,483	45,597	55,467	3,423	7,262	42,174	48,205	2,362	2,125	1,270	1,298	811	885	2,449	3,912
<u>Other Services</u>																
All businesses, total.....	485,032	490,726	17,131,875	16,057,304	3,942,500	2,867,623	13,189,377	13,189,681	333,002	293,010	296,956	269,341	90,904	81,862	655,925	654,352
Corporations, total.....	29,856	22,582	5,164,999	3,423,885	3,111,792	2,069,030	2,083,207	1,354,855	103,691	63,444	140,585	96,726	39,222	31,405	138,444	87,679
Small Business Corporations.....	4,167	3,731	635,744	413,335	379,793	203,395	277,951	209,940	13,603	7,923	15,574	10,609	4,139	1,861	14,669	11,164
Noncorporate businesses, total.....	455,176	468,144	11,966,876	12,633,419	830,708	798,593	11,134,170	11,834,826	229,311	229,566	156,371	172,615	50,557	50,457	517,481	566,673
Proprietorships.....	413,623	425,443	5,506,331	5,631,785	499,316	462,023	5,007,017	5,169,762	158,523	155,273	62,004	64,520	34,397	29,794	241,564	258,519
Partnerships.....	41,553	42,701	6,460,545	7,001,624	331,392	336,570	6,129,153	6,665,064	70,788	74,293	94,367	108,095	17,285	20,663	275,917	308,154
NATURE OF BUSINESS NOT ALLOCABLE																
All businesses, total.....	60,896	33,014	962,812	294,210	521,453	135,043	441,359	159,167	29,262	9,572	22,620	7,106	13,134	3,643	20,880	8,473
Corporations, total.....	15,706	6,051	560,052	110,568	343,370	68,968	216,682	41,600	12,924	2,652	15,656	3,990	7,534	1,946	12,101	2,686
Small Business Corporations.....	1,821	(*)	172,979	53,406	119,573	33,754	3,754	(*)	3,203	(*)	3,754	(*)	945	(*)	2,231	(*)
Noncorporate businesses, total.....	45,190	26,963	402,760	183,642	178,083	66,075	224,677	117,567	16,338	6,920	6,964	3,116	5,600	1,697	8,779	5,787
Proprietorships.....	40,075	23,139	280,472	148,293	118,475	53,630	161,997	64,622	12,701	6,132	4,527	1,943	3,587	1,246	6,096	5,226
Partnerships.....	5,115	1,824	122,288	35,390	59,608	12,445	62,680	22,945	3,637	788	2,437	1,168	2,013	451	2,683	561

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Data."

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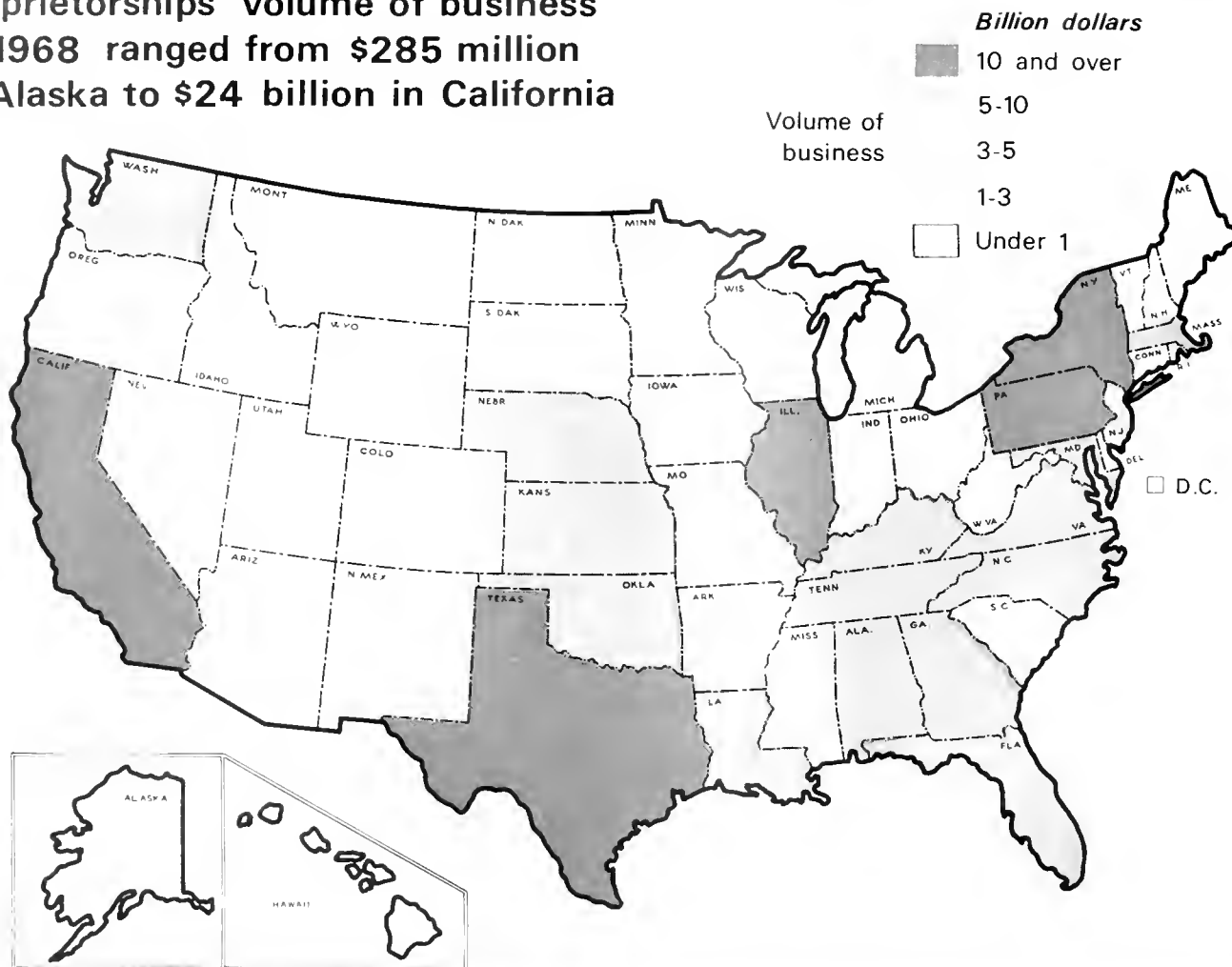
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Chart 2A

Proprietorships' volume of business in 1968 ranged from \$285 million in Alaska to \$24 billion in California



Source: Tables 2.5 and 2.6

This section presents statistics derived from business schedules filed by individuals who were proprietors of their own business organizations. The term "proprietor" extended to anyone with income from a single-owner business who had \$400 or more self-employment income or \$600 or more gross income during the year. Thus the proprietorship statistics in this report cover the farmers, businessmen, and professionals who were in business for themselves on a full-time or part-time basis. For example, the owner of a fleet of taxicabs who conducted his business from a large office and the man who owned his own cab and drove it part-time to supplement the family income might both be "proprietorships" in these statistics.

Generally, a proprietor corresponded to a "self-employed" person (other than partners). However, some types of persons defined as "self-employed" in the Internal Revenue Code were not considered as businessmen in this report. The most important of these were clergymen and public officials, such as sheriffs, notaries public, etc.

There are many gray areas in the definition of "proprietor" and "proprietorship." Often whether someone was classified as a proprietor depended entirely on how

he reported his income. Income subject to withholding was never considered business income; however, income not subject to withholding might have been reported in many different ways and normally got classified as business income only if it was so identified or if there was an income statement that seemed to be for a business. Thus some types of activities, such as party sales, door-to-door sales, or the like, may or may not have been included as businesses in these statistics, depending on the exact nature of the financial arrangements of the proprietor and also on the way he made out his income tax return.

Basic data on proprietorship receipts, deductions, and profits, classified by industry and size of business, are shown in tables 2.1, 2.2, and 2.4. These data are also summarized and contrasted with similar data for 1967 in table 2A. The remainder of the tables cover the special topics discussed below and in section 1.

FARM PROPRIETORSHIPS

Farm Income and Expenses

Farm proprietors reported their profit-and-loss statements in a format (Form 1040, schedule F) different from

Table 2A.—PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1967 AND 1968

Industrial division	1967	1968
NUMBER OF BUSINESSES		
All industrial divisions.....	9,126,082	9,211,613
Agriculture, forestry, and fisheries.....	3,195,602	3,205,683
Mining.....	45,677	43,488
Contract construction.....	680,460	663,301
Manufacturing.....	169,505	172,333
Transportation, communication, electric, gas, and sanitary services.....	277,807	285,910
Wholesale and retail trade.....	1,840,621	1,909,640
Wholesale trade.....	260,145	268,392
Retail trade.....	1,543,999	1,622,676
Finance, insurance, and real estate.....	548,651	515,872
Services.....	2,327,684	2,390,247
BUSINESS RECEIPTS		
(Million dollars)		
All industrial divisions.....	211,372	222,105
Agriculture, forestry, and fisheries.....	35,271	37,362
Mining.....	1,323	1,220
Contract construction.....	18,334	19,334
Manufacturing.....	6,473	6,673
Transportation, communication, electric, gas, and sanitary services.....	5,539	6,175
Wholesale and retail trade.....	102,629	106,896
Wholesale trade.....	19,712	20,432
Retail trade.....	81,116	85,490
Finance, insurance, and real estate.....	6,738	7,760
Services.....	34,784	36,548
NET PROFIT (LESS LOSS)		
All industrial divisions.....	30,408	31,871
Agriculture, forestry, and fisheries.....	3,770	3,545
Mining.....	157	174
Contract construction.....	2,751	2,887
Manufacturing.....	748	757
Transportation, communication, electric, gas, and sanitary services.....	812	925
Wholesale and retail trade.....	7,062	7,664
Wholesale trade.....	1,512	1,796
Retail trade.....	5,412	5,778
Finance, insurance, and real estate.....	2,442	2,501
Services.....	13,020	13,645

¹Net loss exceeds net profit.

NOTE: Estimates are rounded and may not add to totals.

Not shown separately, but included in the appropriate totals, are data for industries, "Wholesale and retail trade not allocable" and "Nature of business not allocable."

that used by other proprietorship businessmen and professionals (Form 1040, schedule C). Table 2.3, a new feature this year, shows this farm income statement as it was reported on schedule F, except that the only item of receipts shown separately is "agricultural program payments." In all other tables in this report, as in the reports in this series in previous years, the farm income and expense items from the schedule F were edited and presented under their equivalent schedule C titles. Most of the expenses that were peculiar to farms, such as seed and plants purchased, veterinary fees and medicine, etc., were included under the schedule C title, "other costs," in "cost of sales and operations." See the schedule C item headings in the Explanation of Terms for more information.

The farm receipts and profits shown in table 2.3 do not include some income from the sale of livestock which would be included in most farm income surveys. This is because sales of livestock held for draft, breeding, dairy, or sporting purposes were reported on schedule D (gains and losses from the sale or exchange of property) rather than on schedule F. This means that the farm receipts in table 2.3 are somewhat less than they would otherwise be. On the other hand, expenses connected with raising or maintaining these animals, such as feed purchased, and depreciation of their cost are included in farm expenses.

The accounting method used could also affect the farm profits shown in the table. As with other business, the use of the accrual rather than the cash method of accounting affected the timing of reported receipts and expenses for farmers. In addition, however, the special methods of

valuing inventories that were allowed farmers using the accrual method could result in additions to net profit due entirely to an increase in the value of inventory (growing livestock valued by the farm-price method, for example). This could have some leveling effect on profits from year to year, since it could show a farmer to have a profit in a year when he had sold nothing and reduce the amount of profit shown in the year he finally sold his inventory.

Accounting Methods

When the cash method of accounting was used, all farm proceeds were includable in income in the year actually received, and expenses were deductible only to the extent of their actual outlay. This is in contrast to the accrual method, which allowed farmers to report their proceeds as income in the year in which they were earned, regardless of when payment was received; expenses were deductible in the year in which they occurred, whether payment was actually made or not. Crops and livestock were inventoried under the accrual method; and, unlike inventories in other businesses, farm inventories could be valued at approximate cost (unit livestock method) or estimated market price (farm price method).

Type of accounting method is used in table 2B to classify selected information for farm proprietors. As this table shows, over 97 percent of all farm proprietors chose the cash accounting method of reporting their income and expenses. Within the farm industries shown, the use of the cash accounting method ranged from a low of approximately 92 percent for animal specialty farms to a high of over 99 percent for fruit, tree nut, and vegetable farms.

As would be expected, table 2B shows that more farmers used the accrual method of accounting in the livestock farm industry than in the other farm industries. In number, livestock farms comprise almost 68 percent of all accrual farms and these farms reported over 76 percent of all accrual farm receipts.

Table 2B.—FARM PROPRIETORSHIPS: TOTAL RECEIPTS, DEDUCTIONS, AND PROFITS, BY ACCOUNTING METHOD AND FARM INDUSTRY (Money amounts in thousands of dollars)

Accounting method, item	All farms	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms
	(1)	(2)	(3)	(4)	(5)	(6)
ALL FARMS						
Number of farms.....	3,042,564	1,200,523	139,942	1,470,833	57,303	173,963
Farm receipts.....	35,017,457	10,980,912	1,907,282	21,143,282	215,539	770,442
Total deductions.....	31,842,608	9,275,865	1,770,911	19,711,386	313,557	815,889
Net profit (less loss).....	3,124,849	1,705,047	136,371	1,431,896	¹ 103,018	¹ 45,447
CASH BASIS FARMS						
Number of farms.....	2,961,067	1,180,225	139,123	1,415,670	52,936	167,113
Farm receipts.....	32,353,803	10,555,826	1,856,747	19,107,672	189,683	643,375
Total deductions.....	29,362,856	8,903,087	1,724,309	17,759,284	281,512	694,664
Net profit (less loss).....	2,990,947	1,652,739	132,438	1,348,388	¹ 11,829	¹ 50,789
ACCRUAL BASIS FARMS						
Number of farms.....	81,497	14,298	819	55,163	4,367	6,850
Farm receipts.....	2,663,654	425,086	50,535	2,035,610	25,856	126,567
Total deductions.....	2,529,752	372,778	46,602	1,952,102	37,045	121,225
Net profit (less loss).....	133,902	52,308	3,933	83,508	¹ 11,189	¹ 5,342

¹Net loss exceeds net profit.

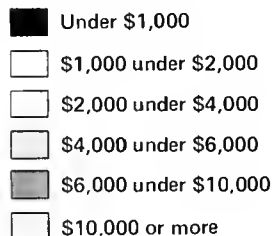
DEPRECIATION AND DEPRECIABLE PROPERTY

This section includes two tables which present financial data on the 6 million proprietors who reported depreciation in 1968. The receipts, depreciation, and total deductions of these businesses are classified by selected industry and size of the depreciation deduction in table 2.7.

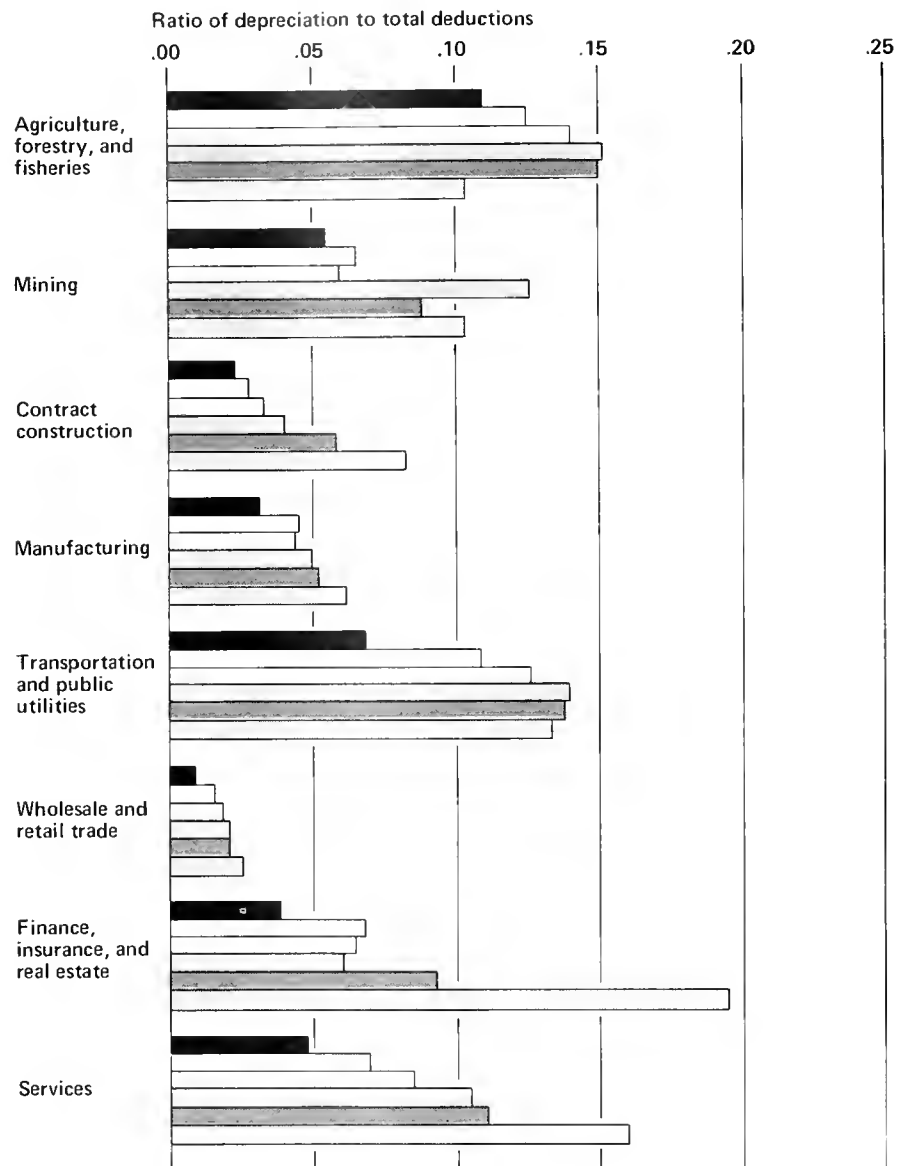
Chart 2B

Proprietorships

The relationship between depreciation and total deductions varies by the amount of the firm's depreciation and its industrial activity

Size of depreciation

Source: Table 2.7



This table shows that depreciation accounted for 5 percent of the total deductions reported on proprietorship returns. The total amount of depreciation charges was \$9 billion, with nearly one-half this amount reported by businesses engaged in agriculture, forestry, and fisheries. The depreciation deduction was under \$2,000 for more than 80 percent of proprietorships.

In table 2.8 the cost of depreciable property is classified by industry and size of business receipts for those proprietorships who reported both depreciation and the cost of depreciable assets. The total cost of depreciable assets held by these businesses at the end of the year was \$86.8 billion, with one-fifth of these assets held by businesses with receipts of less than \$10,000.

Approximately 4 percent of the businesses claiming a depreciation deduction did not report the cost of depreciable property, either because of simple omission or because the assets were disposed of or were fully depreciated at the end of the year.

Since the cost of depreciable property was taken from the depreciation schedules, it is subject to some limitations. The assets were valued at cost or depreciable basis, which might not be the same valuation that the taxpayer uses on his own books for balance sheet purposes. The figures include intangibles which were depreciable for tax purposes, such as patents or copyrights.

BUSINESS AND NONBUSINESS INCOME

Table 2.9 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm schedules C and F, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the schedules C and F. It enables one to associate adjusted gross income, taxable income, and income tax liability with the proprietors in a particular industry or division, as well as to tell what

portion of their income came from their businesses and what portion came from other sources.

As an example of how to read the table, there were 1,194,403 proprietors owning 1,200,523 field crop farms. These proprietors had total adjusted gross income of \$8.9 billion, of which \$1.7 billion, or 19 percent, came from field crop farming and \$7.1 billion, or 81 percent, came from salaries and wages, investments, businesses in other industries, or other sources. After all deductions and credits, the owners of field crop farms had \$5.6 billion in taxable income and owed \$1.2 billion in income tax.

Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.9. Adjusted gross income, taxable income, and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total and the industrial divisions.

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a minor industry. For a minor industry or an industrial division, "Other income" means all income in-

cluded in adjusted gross income other than the profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, his return, his adjusted gross income, and his taxable income and tax would be included in the table twice. Under field crop farms, his "Other income" would include the profit (or loss) from his grocery store, and under grocery stores, his "Other income" would include the profit (or loss) from his field crop farm. In the "all industries" total, however, his return data are included only once, "Net profit less loss" includes the profits (or losses) from both his businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in table 2.9, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and a wife who worked, this would be included in the data as a single proprietor with the husband's business income and the couple's adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included. Joint returns are more common among proprietors than among taxpayers generally; 84 percent of proprietors filed joint returns in 1968 and only 56 percent of all individual taxpayers (*Statistics of Income--1968, Individual Income Tax Returns*).

PROPRIETORSHIPS

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY

Industry	Businesses with and without net profit										Businesses with net profit				
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (least loss) (Thousand dollars)	Inventory, end-of-year (Number of businesses)	Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Number of businesses)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries.....	3,111,611	1,102,222	1,102,222	3,937,751	1,870,035	1,676,018	11,936,471	1,936,471	1,936,471	1,936,471	1,936,471	1,936,471	1,936,471	1,936,471	1,936,471
Agriculture, forestry, and fisheries.....	2,005,621	37,162,195	37,162,195	42,097,507	1,545,128	1,545,128	76,355	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128
Farms.....	1,000,423	35,017,457	35,017,457	41,346,737	1,545,128	1,545,128	76,355	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128
Field crop farms.....	1,000,423	35,017,457	35,017,457	41,346,737	1,545,128	1,545,128	76,355	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128	1,545,128
Fruit, tree nut, and vegetable farms.....	1,39,942	2,140,282	2,140,282	2,140,282	1,421,896	1,421,896	53,661	1,421,896	1,421,896	1,421,896	1,421,896	1,421,896	1,421,896	1,421,896	1,421,896
Livestock farms.....	57,403	225,539	225,539	225,539	110,018	110,018	4,108	110,018	110,018	110,018	110,018	110,018	110,018	110,018	110,018
Animal specialty farms.....	175,763	770,442	770,442	770,442	453,447	453,447	5,699	453,447	453,447	453,447	453,447	453,447	453,447	453,447	453,447
Other farms.....	118,946	4,013,383	4,013,383	4,013,383	36,844	36,844	8,610	36,844	36,844	36,844	36,844	36,844	36,844	36,844	36,844
Agricultural services and hunting and trapping.....	18,777	461,432	461,432	461,432	4,131	4,131	790	4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131
Offices of veterinarians and animal hospitals.....	14,520	479,953	479,953	479,953	17,710	17,710	4,090	17,710	17,710	17,710	17,710	17,710	17,710	17,710	17,710
Other animal husbandry services.....	31,825	274,415	274,415	274,415	153	153	4,270	153	153	153	153	153	153	153	153
Horticultural services.....	51,492	365,197	365,197	365,197	1,401,118	1,401,118	3,456	1,401,118	1,401,118	1,401,118	1,401,118	1,401,118	1,401,118	1,401,118	1,401,118
Hunting and trapping, and game propagation.....	1,324	713	713	713	1,420	1,420	312	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420
Forestry.....	9,381	94,523	94,523	94,523	14,089	14,089	11,554	14,089	14,089	14,089	14,089	14,089	14,089	14,089	14,089
Fisheries.....	35,421	236,432	236,432	236,432	30,960	30,960	4,876	30,960	30,960	30,960	30,960	30,960	30,960	30,960	30,960
Mining.....	43,488	1,219,468	1,219,468	1,219,468	118,096	118,096	503	118,096	118,096	118,096	118,096	118,096	118,096	118,096	118,096
Metal mining.....	1,680	10,798	10,798	10,798	2,386	2,386	1,377	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386
Coal mining.....	1,400	81,773	81,773	81,773	30,909	30,909	4,629	30,909	30,909	30,909	30,909	30,909	30,909	30,909	30,909
Crude petroleum and natural gas.....	35,738	466,444	466,444	466,444	185,234	185,234	316	185,234	185,234	185,234	185,234	185,234	185,234	185,234	185,234
Quarrying and mining, not elsewhere classified.....	5,280	100,953	100,953	100,953	43,770	43,770	159	43,770	43,770	43,770	43,770	43,770	43,770	43,770	43,770
Contract construction.....	603,301	19,333,780	19,333,780	19,333,780	11,828,574	11,828,574	76,764	11,828,574	11,828,574	11,828,574	11,828,574	11,828,574	11,828,574	11,828,574	11,828,574
General contractors.....	123,440	8,169,018	8,169,018	8,169,018	5,955,535	5,955,535	13,186	5,955,535	5,955,535	5,955,535	5,955,535	5,955,535	5,955,535	5,955,535	5,955,535
Building construction, except building.....	105,938	7,118,324	7,118,324	7,118,324	4,431,814	4,431,814	1,407	4,431,814	4,431,814	4,431,814	4,431,814	4,431,814	4,431,814	4,431,814	4,431,814
Heavy construction, except building.....	9,405	1,834,026	1,834,026	1,834,026	43,946	43,946	634	43,946	43,946	43,946	43,946	43,946	43,946	43,946	43,946
General contractors not elsewhere classified.....	5,697	446,638	446,638	446,638	223,333	223,333	407	223,333	223,333	223,333	223,333	223,333	223,333	223,333	223,333
Special trade contractors.....	517,548	10,712,415	10,712,415	10,712,415	5,871,337	5,871,337	66,940	5,871,337	5,871,337	5,871,337	5,871,337	5,871,337	5,871,337	5,871,337	5,871,337
Plumbing, heating, and air conditioning.....	53,897	1,384,017	1,384,017	1,384,017	498,314	498,314	31,355	498,314	498,314	498,314	498,314	498,314	498,314	498,314	498,314
Painting, paperhanging, and decorating.....	106,132	1,193,473	1,193,473	1,193,473	498,314	498,314	31,355	498,314	498,314	498,314	498,314	498,314	498,314	498,314	498,314
Electrical work.....	40,693	1,201,419	1,201,419	1,201,419	498,314	498,314	31,355	498,314	498,314	498,314	498,314	498,314	498,314	498,314	498,314
Masonry, stonework, and plastering.....	44,551	1,300,527	1,300,527	1,300,527	498,314	498,314	31,355	498,314	498,314	498,314	498,314	498,314	498,314	498,314	498,314
Carpentering and flooring.....	153,490	1,605,091	1,605,091	1,605,091	498,314	498,314	31,355	498,314	498,314	498,314	498,314	498,314	498,314	498,314	498,314
Roofing and sheet metal work.....	10,343	459,980	459,980	459,980	498,314	498,314	31,355	498,314	498,314	498,314	498,314	498,314	498,314	498,314	498,314
Concrete work.....	10,343	463,823	463,823	463,823	498,314	498,314	31,355	498,314	498,314	498,314	498,314	498,314	498,314	498,314	498,314
Water well drilling.....	5,099	190,701	190,701	190,701	498,314	498,314	31,355	498,314	498,314	498,314	498,314	498,314	498,314	498,314	498,314
Miscellaneous special trade contractors.....	73,376	1,727,384	1,727,384	1,727,384	631,565	631,565	3,545	1,727,384	1,727,384	1,727,384	1,727,384	1,727,384	1,727,384	1,727,384	1,727,384
Contractors not elsewhere classified.....	2,413	452,347	452,347	452,347	216,702	216,702	1,123	452,347	452,347	452,347	452,347	452,347	452,347	452,347	452,347
Manufacturing.....	175,333	6,676,726	6,676,726	6,676,726	3,756,726	3,756,726	61,420	3,756,726	3,756,726	3,756,726	3,756,726	3,756,726	3,756,726	3,756,726	3,756,726
Food and kindred products.....	1,075	469,542	469,542	469,542	720,190	720,190	4,246	720,190	720,190	720,190	720,190	720,190	720,190	720,190	720,190
Textile mill products.....	1,583	64,113	64,113	64,113	1,748	1,748	10,377	1,748	1,748	1,748	1,748	1,748	1,748	1,748	1,748
Apparel and other textile products.....	7,208	215,775	215,775	215,775	350,210	350,210	6,618	350,210	350,210	350,210	350,210	350,210	350,210	350,210	350,210
Lumber and wood products, except furniture.....	45,927	1,485,927	1,485,927	1,485,927	663,510	663,510	7,436	1,485,927	1,485,927	1,485,927	1,485,927	1,485,927	1,485,927	1,485,927	1,485,927
Furniture.....	7,311	284,026	284,026	284,026	168,344	168,344	3,156	284,026	284,026	284,026	284,026	284,026	284,026	284,026	284,026
Printing, publishing, and allied industries.....	30,141	808,679	808,679	808,679	374,194	374,194	13,039	808,679	808,679	808,679	808,679	808,679	808,679	808,679	808,679
Chemicals and allied products.....	3,029	124,092	124,092	124,092	76,690	76,690	1,816	124,092	124,092	124,092	124,092	124,092	124,092	124,092	124,092
Leather and leather products.....	1,466	51,855	51,855	51,855	31,941	31,941	424	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855
Stone, clay, and glass products.....	8,501	346,114	346,114	346,114	182,510	182,510	5,014	346,114	346,114	346,114	346,114	346,114	346,114	346,114	346,114
Primary metal industries.....	1,561	113,419	113,419	113,419	82,686	82,686	632	113,419	113,419	113,419	113,419	113,419	113,419	113,419	113,419
Fabricated metal products.....	8,781	360,422	360,422	360,422	209,514	209,514	4,135	360,422	360,422	360,422	360,422	360,422	360,422	360,422	360,422
Machinery, except electrical.....	18,780	769,230	769,230	769,230	396,154	396,154	5,136	769,230	769,230	769,230	769,230	769,230	769,230	769,230	769,230
Electrical machinery, equipment, and supplies.....	2,487	94,402	94,402	94,402	55,153	55,153	1,031	94,402	94,402	94,402	94,402	94,402	94,402	94,402	94,402
Transportation equipment.....	3,513	132,765	132,765	132,765	89,798	89,798	1,891	132,765	132,765	132,765	132,765	132,765	132,765	132,765	132,765
Manufacturing, not elsewhere classified.....	20,771	508,236	508,236	508,236	281,916	281,916	9,699	508,236	508,236	508,236	508,236	508,236	508,236	508,236	508,236
Manufacturing not elsewhere classified.....	2,277	59,101	59,101	59,101	32,414	32,414	698	59,101	59,101	59,101	59,101	59,101	59,101	59,101	59,101

Footnotes at end of table.

PROPRIETORSHIPS

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
													Number of businesses	Amount (Thousand dollars)
Transportation, communication, electric, gas, and sanitary services.....	285,910	6,174,955	1,322,468	607,306	981,775	925,258	5,506	24,077	1,123,871	473,368	838,845	1,056,310	4,204	17,887
Local transportation.....	53,010	480,868	49,327	45,682	81,212	131,860	(*)	(*)	47,013	41,958	74,960	140,195	(*)	(*)
Taxis.....	31,993	226,013	15,976	15,976	28,829	56,720	(*)	(*)	15,618	14,476	25,362	78,111	(*)	(*)
Other.....	21,017	254,855	33,566	29,706	32,383	56,720	(*)	(*)	31,395	27,482	49,598	62,084	(*)	(*)
Trucking and warehousing.....	197,601	4,703,755	931,324	488,860	738,323	654,111	2,794	10,181	787,327	380,083	620,402	741,544	1,874	7,012
Trucking, local and long distance.....	194,216	4,521,509	813,085	483,613	721,557	637,235	1,802	6,778	681,392	375,422	605,776	723,877	966	4,130
Public warehousing and motor freight terminals.....	3,385	182,246	118,439	5,247	16,766	16,856	992	3,403	105,935	4,661	14,626	17,667	908	2,882
Water transportation.....	7,965	169,142	41,237	22,546	23,113	26,464	1,496	5,711	37,975	14,596	18,813	36,261	1,390	5,287
Air transportation.....	4,048	79,495	28,021	13,238	13,452	13,938	515	4,850	21,858	3,486	10,506	11,014	325	2,394
Pipeline transportation.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services.....	7,517	398,120	226,472	5,094	43,858	33,920	25	575	136,852	4,423	38,087	39,353	19	513
Arrangement of transportation, except travel agencies.....	1,516	70,330	12,227	1,525	9,945	12,968	(*)	(*)	6,887	1,453	9,807	12,979	(*)	(*)
Travel agencies.....	4,461	222,644	135,129	2,597	26,530	18,419	(*)	(*)	193,863	2,164	21,271	22,619	(*)	(*)
Other transportation services.....	1,540	105,146	79,116	972	7,383	2,533	13	483	88,836	806	7,009	3,755	9	423
Communication.....	2,024	66,169	14,894	3,821	17,723	13,669	(*)	(*)	1,708	57,608	14,264	16,235	(*)	(*)
Electric, gas, and sanitary services.....	13,741	277,017	30,673	28,063	64,094	70,142	(*)	(*)	15,709	26,093	61,813	71,671	(*)	(*)
Wholesale and retail trade.....	1,909,640	106,886,227	79,331,819	1,356,218	8,124,629	7,644,409	1,171,743	9,325,073	96,562,637	14,146,746	7,139,303	8,459,017	933,947	8,073,216
Wholesale trade.....	268,392	20,432,113	15,459,021	233,568	1,023,360	1,793,988	92,290	1,136,273	228,152	204,778	911,620	1,913,358	77,153	973,193
Motor vehicles and automotive equipment.....	13,904	1,074,227	799,873	10,804	77,540	92,501	9,088	143,616	999,343	9,630	67,583	96,412	7,890	129,357
Drugs, chemicals, and allied products.....	5,260	252,249	159,132	3,920	11,476	12,968	1,950	20,808	159,766	3,468	11,371	42,610	1,536	19,622
Piece goods, notions, and apparel.....	11,330	465,081	271,025	5,237	26,428	91,344	4,879	35,743	441,786	4,913	26,085	96,543	2,558	34,295
Groceries and related products.....	42,070	4,782,051	4,002,074	41,173	213,532	249,350	15,525	97,104	3,726,112	37,144	190,902	266,004	13,642	86,695
Farm products—raw materials.....	16,574	3,551,951	3,245,839	24,092	60,053	60,761	4,428	156,324	3,968,756	18,159	487,351	800,736	31,111	114,422
Electrical goods.....	5,873	380,535	248,245	4,182	23,443	51,877	1,113	57,439	376,758	4,046	23,255	54,481	1,867	42,387
Hardware, and plumbing and heating equipment and supplies.....	5,277	363,577	233,363	4,748	28,466	54,700	9,721	37,709	333,784	5,540	25,318	56,194	2,362	29,944
Furniture, furnishings, and supplies.....	23,693	1,401,750	920,792	19,836	109,205	184,899	11,514	131,137	855,890	17,130	96,503	194,787	9,470	110,046
Alcohol, beverages, and supplies.....	4,798	781,821	497,451	6,975	40,924	38,627	2,287	740,696	607,559	6,359	38,265	39,317	2,059	41,796
Lumber and construction materials.....	6,421	636,163	497,451	9,289	31,255	49,441	934	17,909	588,734	5,442	27,595	51,777	843	16,643
Wholesale trade, not elsewhere classified.....	98,038	5,842,639	4,131,283	91,027	356,486	599,111	35,456	378,719	3,785,988	79,989	316,112	640,965	28,699	328,956
Wholesale trade not allocable.....	37,174	900,073	307,263	13,285	42,372	282,927	3,375	21,005	851,516	14,274	41,080	293,122	3,116	18,430
Retail trade.....	1,622,676	85,489,751	63,156,453	1,108,087	7,020,257	5,777,680	1,070,054	8,084,786	76,966,571	929,764	6,154,979	7,462,823	890,098	7,013,174
Building materials, hardware, and farm equipment.....	55,903	4,450,918	3,387,643	60,600	378,608	277,744	43,901	1,101,554	3,993,529	51,393	334,696	321,028	34,793	927,312
Building materials dealers.....	20,130	1,426,811	1,014,609	24,832	155,900	113,442	13,806	180,901	1,329,946	21,405	140,982	125,092	11,009	164,985
Hardware stores.....	23,672	1,377,629	943,210	18,877	107,922	126,552	19,500	370,663	858,922	16,893	98,013	140,439	16,166	335,122
Farm equipment dealers.....	12,101	1,886,478	1,429,524	16,991	115,186	37,750	10,595	548,990	1,426,297	13,095	95,701	55,497	7,618	429,405
General merchandise stores.....	310,381	4,707,953	3,289,489	94,386	241,127	478,661	109,494	564,046	4,428,542	75,903	207,598	942,354	74,214	495,999
Mail order houses.....	8,224	107,516	63,558	1,328	7,928	13,044	3,285	12,891	96,708	1,350	6,043	14,884	1,238	9,444
Automatic merchandising machine operators.....	433,879	257,681	257,681	33,203	25,826	34,475	8,592	15,677	367,496	22,521	22,506	40,752	5,256	13,964
Direct selling establishments.....	238,438	1,413,933	812,710	28,108	49,786	250,480	53,686	33,204	1,276,551	23,498	41,128	279,351	30,320	18,744
Variety and other general merchandise stores.....	48,597	2,752,625	2,145,540	31,547	157,787	181,662	43,931	502,274	2,487,787	25,910	177,921	207,367	37,340	453,847
Food stores.....	236,453	17,221,888	14,124,790	179,384	928,551	816,338	194,856	995,351	12,423,097	153,319	822,003	911,534	159,125	851,213
Grocery stores.....	177,243	14,562,604	12,241,655	138,774	679,427	591,969	138,444	1,296,522	10,781,248	117,980	666,272	688,272	127,783	801,436
Meat and fish markets.....	15,150	1,123,370	894,948	10,701	70,362	75,665	9,120	15,573	1,050,901	9,323	63,993	79,173	8,389	13,946
Fruit stores and vegetable markets.....	10,299	286,901	225,013	4,008	13,115	17,526	4,213	5,496	225,543	3,082	11,207	20,412	3,669	14,476
Candy, nut, and confectionery stores.....	10,703	268,493	192,439	4,232	14,945	31,985	7,464	11,971	254,251	5,012	11,628	34,669	7,051	10,279
Retail bakeries.....	10,523	481,406	398,704	13,206	11,429	6,562	9,241	9,241	441,118	12,118	102,923	67,228	6,578	8,227
Dairy products and other food stores.....	12,575	498,614	369,021	9,293	36,353	35,041	7,359	14,880	441,762	7,724	31,881	43,780	5,655	13,162
Automotive dealers.....	286,291	27,693,023	22,209,182	195,600	1,880,272	1,281,539	220,308	765,747	24,990,942	169,536	1,695,579	1,414,942	184,800	1,542,909
Motor vehicle dealers.....	9,585,454	9,585,454	9,585,454	28,929	28,929	28,929	1,281,539	765,747	24,990,942	169,536	1,695,579	1,414,942	184,800	1,542,909
Tire, battery, and accessory dealers.....	18,253	1,281,539	873,526	1,281,539	1,281,539	1,281,539	15,045	226,501	1,281,539	13,081	127,100	123,456	11,895	209,985
Gasoline service stations.....	209,598	17,583,276	14,237,727	1,281,539	1,281,539	1,281,539	163,881	554,039	13,015,517	115,563	1,234,388	985,026	143,248	501,077
Other automotive dealers.....	17,546	1,226,737	1,226,737	1,689	67,657	62,401	12,579	266,780	1,044,846	11,843	56,989	78,549	8,924	226,349
Apparel and accessory stores.....	57,697	3,188,590	2,125,606	32,372	294,113	318,815	46,846	764,401	2,949,253	27,274	269,206	351,025	37,279	678,986
Women's ready-to-wear and accessory stores, and fur shops.....	24,635	1,121,205	752,835	10,777	102,278	98,693	19,148	223,503	1,014,520	9,272	91,658	112,267	14,604	180,896
Other apparel and accessory stores.....	33,062	2,067,385	1,372,771	21,595	191,835	220,122	27,698	540,900	1,934,733	18,002	177,548	238,758	22,675	486,090

Footnotes at end of table.

PROPRIETORSHIPS

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Number of businesses	Businesses with net profit										Businesses with net profit		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Business receipts (thousand dollars)	Cost of sales and operations (thousand dollars)	Depreciation (thousand dollars)	Payroll (thousand dollars)	Net profit (less loss) (thousand dollars)	Inventory, end of year Number of businesses	Amount (thousand dollars)	Number of businesses	Business receipts (thousand dollars)	Cost of sales and operations (thousand dollars)	Depreciation (thousand dollars)	Payroll (thousand dollars)	Net profit (thousand dollars)
Wholesale and retail trade—merchandise														
Retail trade—Continued														
Furniture, home furnishings, and equipment stores.....	9,256	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Furniture stores.....	8,312	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Household appliances, radio, TV, and music stores.....	1,944	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Eating and drinking places.....	17,982	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Eating places.....	17,982	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Drinking places.....	1,000	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Dry and proprietary stores.....	101,659	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Liquor stores.....	1,407	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Antique and secondhand stores.....	1,386	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Sporting goods stores and bicycle shops	16,343	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Jewelry stores.....	17,440	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Fuel and ice dealers.....	17,779	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Florists.....	1,000	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Cigar stores and stands.....	1,402	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Newsstands.....	4,347	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Retail trade, not elsewhere classified.....	114,535	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Retail trade not allocable.....	19,138	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Wholesale and retail trade not allocable.....	18,972	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Finance, insurance, and real estate														
Finance.....	315,971	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Banking.....	31,396	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Credit agencies other than banks.....	656	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Security and commodity brokers, dealers, exchanges, and services.....	4,386	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Security brokers, dealers, and flotation companies.....	1,000	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Commodity contracts brokers, and dealers, security and commodity exchanges, and allied services.....	1,960	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Insurance agents, brokers, and service.....	9,484	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Real estate.....	174,125	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Operators, except developers, and lessors of real property other than buildings.....	302,161	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Agents, brokers, and managers.....	18,113	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Title abstract companies.....	19,669	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Subdividers and developers.....	36,613	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Operative builders.....	4,706	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Combinations of real estate, insurance, loans, and law offices.....	6,006	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Hotels, rooming houses, camps, and other lodging places.....	35,844	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Hotels.....	2,900,247	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Other lodging places.....	110,064	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Traveller courts and motels.....	11,362	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Traveller parks and camps.....	40,410	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Other lodging places.....	31,885	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Personal services.....	26,207	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Cooperated laundries and dry cleaning.....	500,469	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Other laundries and dry cleaning	31,528	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Plans.....	55,322	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Photographic studios.....	36,353	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Beauty shops.....	206,575	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Barber shops.....	121,392	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727
Boat repair shops, shoe shine parlors, and hat cleaning shops.....	19,335	1,000,000	613,433	60,110	189,443	131,727	56,408	721,136	60,887	1,000,000	613,433	60,110	189,443	131,727

Footnotes at end of table.

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Businesses with and without net profit										Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Amount (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of businesses	Amount (Thousand dollars)								Number of businesses	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
Services—Continued																	
Personal services—Continued																	
Funeral service and crematories.....	13,544	638,028	200,596	48,359	60,892	150,280	8,016	28,552	12,258	624,892	196,331	45,738	60,583	152,599	7,983	28,473	
Garment pressing, alteration, and repair.....	11,951	96,766	26,189	2,007	14,377	23,886	(*)	(*)	9,758	86,218	21,352	1,745	13,703	25,737	(*)	(*)	
Other personal services.....	55,469	147,284	23,684	6,350	15,806	62,975	1,298	2,180	48,676	139,928	21,170	5,378	15,345	65,976	(*)	(*)	
Business services.....	304,613	3,242,507	824,634	137,328	609,468	931,062	14,510	27,697	251,978	2,999,254	737,555	97,506	532,768	1,023,472	12,098	23,818	
Advertising.....	17,771	437,347	159,515	7,871	32,574	80,887	598	1,315	15,118	425,432	195,202	14,959	31,622	86,844	506	1,215	
Services to buildings.....	55,111	462,286	130,436	16,692	136,194	140,990	1,924	2,986	42,875	1,411,875	111,568	14,904	123,885	324,363	1,924	2,986	
Consulting services.....	72,164	703,387	126,928	18,010	72,517	292,138	2,301	5,438	56,565	1,436,483	330,083	65,262	317,521	468,182	8,035	16,622	
Other business services.....	159,567	1,639,387	377,897	94,755	368,183	417,327	9,727	17,958	130,343	1,436,483	330,083	65,262	317,521	468,182	8,035	16,622	
Automobile parking, repair, and services	148,621	3,132,921	1,573,117	122,027	570,332	468,513	46,864	142,511	120,404	2,896,904	1,437,399	96,225	516,157	510,446	40,655	123,445	
Automobile parking.....	54,658	92,911	10,314	2,400	17,262	1,292	(*)	(*)	4,340	86,627	9,067	1,285	12,641	18,215	(*)	(*)	
Top and body repair shops.....	694,384	387,984	135,049	15,049	166,994	104,225	8,568	15,422	23,374	646,296	359,209	13,469	59,210	107,651	7,933	13,966	
General repair shops.....	76,406	1,711,344	282,063	46,958	287,424	247,133	31,619	96,235	63,879	1,591,845	896,014	43,552	262,813	261,902	27,047	81,593	
Tire, paint, and other repair shops.....	13,541	282,276	136,759	9,283	43,904	56,895	4,950	15,717	11,291	273,151	129,704	8,170	42,981	57,229	4,202	13,006	
Other automobile services, except repair.....	25,789	349,406	55,997	48,337	54,748	49,968	1,301	11,259	17,530	298,985	47,405	31,749	44,577	65,449	1,048	11,002	
Repair services, except automobile.....	189,198	1,939,734	840,102	75,820	372,902	469,341	65,777	115,337	149,538	1,792,759	748,313	63,845	240,459	495,404	50,477	97,015	
Radio and TV repair shops.....	40,286	334,643	162,253	13,051	39,803	67,267	21,638	27,223	28,222	297,722	138,527	10,186	30,827	74,247	14,506	21,594	
Electrical repair shops, except radio and TV.....	24,573	302,010	131,435	10,982	32,270	75,360	10,553	13,652	20,628	285,584	121,080	9,657	29,210	79,022	8,293	11,495	
Refrigeratory and furniture repair.....	22,161	271,472	124,192	8,558	55,791	54,210	5,302	7,006	17,887	252,133	112,680	6,996	52,110	57,011	3,881	5,885	
Other repair services, except automobile.....	101,178	1,031,609	422,222	43,229	145,038	272,504	28,284	67,456	82,801	957,320	376,026	37,006	128,312	285,124	23,797	58,041	
Motion pictures.....	9,580	244,901	72,546	11,526	32,882	34,797	1,618	2,975	6,162	199,548	62,046	7,821	23,902	45,327	1,310	2,822	
Production, distribution, and related services.....	9,065	99,801	26,528	4,768	8,663	21,639	605	2,878	3,844	89,979	25,800	3,502	7,538	28,061	(*)	(*)	
Theaters.....	3,515	145,100	46,018	6,758	24,219	13,158	(*)	(*)	2,318	109,569	36,246	4,319	16,365	17,266	(*)	(*)	
Amusement and recreation services, except motion pictures.....	149,113	1,473,914	324,336	125,187	225,280	161,133	13,363	36,401	95,860	1,101,414	260,857	69,842	158,168	327,081	8,330	24,296	
Theatrical productions, bands, orchestras, and entertainers.....	54,984	369,135	36,263	14,458	65,785	103,009	(*)	(*)	43,908	325,760	33,218	10,316	50,110	122,180	(*)	(*)	
Bowling alleys, and billiard and pool parlors.....	10,260	199,340	64,269	15,745	37,391	25,492	3,967	1,789	6,734	149,686	48,971	8,754	24,509	31,018	2,568	1,111	
Other amusement and recreation services.....	82,869	905,439	223,804	94,986	122,204	3,623	8,626	34,263	45,018	726,968	178,668	50,772	83,549	173,883	5,496	22,887	
Medical and health services.....	410,294	13,060,548	869,423	380,294	1,715,992	7,172,225	10,324	13,589	388,192	12,849,389	832,547	359,730	1,637,092	7,209,547	9,210	13,243	
Offices of physicians and surgeons.....	154,799	7,260,419	217,752	195,410	837,315	4,443,637	1,626	1,414	147,050	7,230,758	215,685	189,506	830,992	4,460,465	1,561	1,360	
Offices of dentists and dental surgeons.....	85,034	3,407,749	291,949	100,355	469,277	1,743,327	1,207	382	81,928	3,397,917	289,640	97,077	467,719	1,747,193	1,207	382	
Offices of osteopathic physicians.....	6,469	245,490	15,280	8,696	26,239	145,297	(*)	(*)	6,300	245,214	15,280	8,604	24,239	145,001	(*)	(*)	
Offices of chiropractors.....	18,144	248,307	10,444	14,971	13,815	134,603	(*)	(*)	16,122	243,234	10,154	14,971	13,279	136,231	(*)	(*)	
Hospitals.....	352	69,342	16,594	2,776	30,393	2,985	(*)	(*)	202	38,642	8,008	867	16,832	4,469	(*)	(*)	
Medical laboratories.....	2,411	77,061	14,305	2,160	15,661	26,310	(*)	(*)	2,062	73,929	11,920	2,113	13,888	24,721	(*)	(*)	
Dental laboratories.....	7,175	157,890	51,864	4,222	35,347	54,779	2,065	4,215	6,379	152,466	43,031	3,565	34,350	55,102	1,393	4,021	
Sanatoria, and convalescent and rest homes.....	18,604	582,796	99,522	29,887	222,019	65,028	386	164	14,851	466,110	84,438	23,172	168,516	73,721	368	143	
Registered and practical nurses.....	89,081	324,105	3,718	3,059	1,357	272,711	(*)	(*)	87,977	323,093	3,718	2,885	1,357	272,930	(*)	(*)	
Other medical services.....	28,225	687,389	147,995	18,758	66,569	285,548	3,385	6,421	25,581	678,006	146,883	17,438	65,868	288,991	3,384	6,412	
Legal services.....	125,497	2,626,833	92,486	64,968	309,459	1,407,632	(*)	(*)	111,671	2,573,839	85,486	60,019	297,085	1,430,531	(*)	(*)	
Educational services.....	94,852	403,356	42,081	26,843	72,997	129,037	2,707	2,320	82,895	371,111	32,548	20,959	64,202	143,718	1,765	1,568	
Engineering services.....	41,820	726,289	157,371	18,983	211,068	234,002	1,385	6,495	35,042	690,760	148,259	16,933	193,523	245,419	859	4,577	
Architectural services.....	18,439	484,510	76,689	110,882	110,882	136,023	(*)	(*)	14,261	456,790	72,586	16,159	98,133	145,424	(*)	(*)	
Certified public accountants.....	17,833	349,974	6,174	10,415	77,814	170,791	(*)	(*)	15,673	349,219	6,171	10,072	77,664	172,670	(*)	(*)	
Other accounting, auditing, and book-keeping services.....	102,360	631,640	18,655	27,358	103,572	299,858	(*)	(*)	91,933	606,430	16,334	24,477	95,268	307,373	(*)	(*)	
Other services.....	119,494	812,539	110,648	24,690	45,509	348,319	6,347	14,439	81,322	794,146	98,157	17,785	42,638	394,447	2,423	8,609	
Nature of business not allocable.....	25,139	148,252	53,630	6,132	8,930	38,864	1,992	4,228	17,340	117,206	29,224	4,428	6,664	50,748	1,157	3,091	

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.2 — INCOME STATEMENT FOR SELECTED INDUSTRIES

Item	All industries	Farms					Agriculture, forestry, and fisheries					Contract construction			
		Total	Total	Field crop farms	Profit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms	Horticultural services	Other agriculture, forestry, and fisheries	Mining	Total	Total	Building construction	Other general contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
NUMBER OF BUSINESSES															
Businesses with and without net profit.....	9,211,613	3,265,693	3,462,564	3,462,564	1,336,942	1,470,833	57,303	173,963	51,492	111,627	43,439	663,301	123,540	105,439	17,602
Businesses with net profit.....	1,336,816	1,962,983	1,956,098	824,546	75,662	879,856	11,114	78,886	44,834	74,076	22,759	596,502	103,826	90,275	13,531
BUSINESSES WITH AND WITHOUT NET PROFIT															
Business receipts.....	222,167,422	37,361,795	37,361,795	10,980,912	1,907,242	21,143,282	215,530	770,442	565,197	1,779,141	1,219,468	19,333,780	8,160,018	7,118,354	1,050,664
Business deductions, total.....	190,234,637	33,836,667	33,836,667	1,275,865	1,770,011	19,771,386	318,557	815,989	419,690	1,504,369	1,293,941	16,447,213	7,480,661	6,520,535	960,126
Cost of sales and operations, total.....	127,260,770	22,097,507	22,097,507	5,692,750	1,210,308	14,101,588	218,278	521,813	1,061,118	666,552	267,159	11,783,574	5,905,535	5,443,534	552,001
Inventory, beginning-of-year.....	11,464,977	1,076,389	1,076,389	155,288	43,080	5,157,884	74,314	65,596	3,193	22,578	36,756	2,502,456	1,307,567	1,116,783	8,488
Merchandise purchased.....	91,643,823	9,128,762	9,128,762	3,969,648	460,665	879,989	34,147	131,312	72,438	407,149	21,497	2,805,950	1,432,381	1,432,381	148,206
Cost of labor.....	9,728,194	2,468,167	2,468,167	782,688	46,346	304,216	15,595	40,651	37,493	72,438	21,497	2,805,950	1,432,381	1,432,381	148,206
Material and supplies.....	1,410,172	806,645	806,645	230,309	46,346	177,910	148,034	285,555	17,728	86,425	156,037	2,502,456	1,432,381	1,432,381	148,206
Other costs.....	1,795,421	12,615,980	12,615,980	3,687,541	11,448	871,482	8,601	45,319	6,422	26,306	4,420	515,852	240,245	288,816	152,055
Less: Inventory, end-of-year.....	11,934,421	1,103,708	1,103,708	132,942	15,314	871,482	8,601	45,319	6,422	26,306	4,420	515,852	240,245	288,816	152,055
Depreciation.....	9,050,668	4,275,472	4,275,472	1,581,806	181,816	2,131,645	48,926	32,817	32,817	116,276	118,096	546,404	107,461	107,461	7,429
Taxes.....	4,588,921	1,311,644	1,311,644	491,688	93,721	626,643	51,006	13,326	13,326	41,793	33,785	163,399	110,025	96,426	2,404
Repairs.....	5,226,206	1,699,649	1,699,649	479,745	70,721	492,987	5,408	1,164	1,164	27,004	33,885	163,399	110,025	96,426	2,404
Salaries and wages.....	3,439,982	1,870,739	1,870,739	727,177	87,743	911,084	11,144	59,478	59,478	37,684	37,684	239,919	152,472	27,004	43,713
Insurance.....	14,200,553	695,535	695,535	255,316	35,390	291,118	6,928	19,698	19,698	32,306	15,125	292,463	6,801	73,418	22,493
Legal and professional fees.....	1,165,325	12,204	12,204	-	-	-	-	-	-	4,871	13,293	57,710	30,114	27,291	2,831
Commissions.....	1,104,103	792	792	187	34	224	-	-	-	4,302	27,004	30,114	30,114	27,291	2,831
Amortization.....	59,193	1,921	1,921	512	91	551	43	28	28	171	918	4,302	4,302	4,302	416
Retirement plans, etc.....	3,159,092	1,700,033	1,700,033	622,431	87,096	948,662	13,008	4,819	4,819	27,680	26,214	133,157	60,399	56,761	12,598
Interest.....	307,866	1,064	1,064	-	-	-	-	-	-	1,506	2,902	22,255	8,091	8,091	1,743
Bad debts.....	125,196	4,014	4,014	-	-	-	-	-	-	3,743	3,743	143,130	418	187	16
Depreciation.....	1,112,302	91,115	91,115	18,462	3,492	5,724	3,607	221	221	113	113	496,360	433,860	341,351	92,509
Other business deductions.....	1,112,302	91,115	91,115	18,462	3,492	5,724	3,607	221	221	113	113	496,360	433,860	341,351	92,509
Gross profit (less loss).....	94,898,452	15,266,282	15,266,282	5,888,142	6,061,144	5,951,094	2,730	36,070	36,070	1,112,488	952,860	7,556,206	2,173,483	1,677,310	238,043
Gross profit.....	94,898,452	15,266,282	15,266,282	5,888,142	6,061,144	5,951,094	2,730	36,070	36,070	1,112,488	952,860	7,556,206	2,173,483	1,677,310	238,043
Gross loss.....	94,898,452	15,266,282	15,266,282	5,888,142	6,061,144	5,951,094	2,730	36,070	36,070	1,112,488	952,860	7,556,206	2,173,483	1,677,310	238,043
Net profit (less loss).....	31,870,535	3,545,128	3,545,128	1,705,047	136,371	1,431,876	413,012	145,307	145,307	27,772	1,378,873	2,896,567	1,883,337	1,883,337	413,337
Net profit.....	31,870,535	3,545,128	3,545,128	1,705,047	136,371	1,431,876	413,012	145,307	145,307	27,772	1,378,873	2,896,567	1,883,337	1,883,337	413,337
Net loss.....	31,870,535	3,545,128	3,545,128	1,705,047	136,371	1,431,876	413,012	145,307	145,307	27,772	1,378,873	2,896,567	1,883,337	1,883,337	413,337
BUSINESSES WITH NET PROFIT															
Business receipts.....	17,552,632	28,864,287	28,864,287	9,687,047	1,459,012	10,580,459	102,652	611,128	1,304,400	1,304,400	771,651	17,702,093	7,165,701	6,241,782	603,914
Business deductions, total.....	166,796,491	23,864,125	23,864,125	6,770,183	1,156,044	13,836,915	80,846	464,487	1,137,346	1,137,346	633,911	14,633,659	6,385,455	5,594,448	791,207
Cost of sales and operations, total.....	104,279,762	15,876,032	15,876,032	3,774,450	818,325	10,170,175	61,134	327,831	535,094	535,094	163,037	16,218,563	5,164,021	4,711,596	452,425
Inventory, beginning-of-year.....	9,448,200	788,032	788,032	126,635	12,834	669,726	1,395	28,131	12,980	12,980	4,306	438,520	234,2	228,665	8,087
Merchandise purchased.....	4,613,562	4,613,562	4,613,562	3,055,819	31,600	3,852,791	4,300	44,731	322,369	322,369	28,113	3,221,726	1,035,188	1,035,188	103,699
Cost of labor.....	9,118,537	1,478,780	1,478,780	981,318	307,038	546,596	11,210	87,797	67,480	67,480	42,875	2,442,728	1,260,000	807,173	113,527
Material and supplies.....	1,229,468	644,466	644,466	277,467	69,427	277,876	8,285	32,140	66,229	66,229	1,407	2,611,331	1,368,097	1,254,498	113,594
Other costs.....	15,693,719	8,433,282	8,433,282	2,713,743	8,433,282	37,373	152,890	15,842	68,641	68,641	75,968	2,234,008	1,728,397	1,610,410	113,587
Less: Inventory, end-of-year.....	16,126,621	91,512	91,512	1,157,337	135,246	640,366	1,380	12,466	12,466	23,081	8,624	26,223	81,464	63,307	18,657
Depreciation.....	4,739,134	2,904,167	2,904,167	1,093,012	109,071	1,473,657	1,407	53,015	53,015	73,012	56,465	151,822	87,337	87,337	64,285
Taxes.....	3,634,728	946,482	946,482	356,649	54,749	424,600	2,620	24,542	24,542	22,469	25,696	294,687	43,596	73,404	20,372
Repairs.....	7,338,525	777,265	777,265	52,843	32,941	1,134	10,034	4,702	4,702	21,639	14,738	146,703	46,487	21,143	1,244
Salaries and wages.....	2,835,646	1,270,469	1,270,469	533,406	622,387	2,744	24,052	56,367	56,367	131,043	57,779	208,641	63,874	235,425	37,149
Insurance.....	2,134,888	458,530	458,530	128,227	22,346	210,607	1,380	12,466	12,466	23,081	8,624	26,223	81,464	63,307	18,657
Legal and professional fees.....	1,037,526	4,317	4,317	-	-	-	-	-	-	6,987	17,730	43,548	16,604	16,604	3,435
Commissions.....	607,348	4,217	4,217	131	11	21	24	384	384	4,302	1,200	43,131	26,442	26,442	1,704
Amortization.....	13,671	1,264	1,264	493	81	421	41	100	100	68	362	4,302	4,302	4,302	32
Retirement plans, etc.....	59,193	1,921	1,921	512	91	551	28	113	113	171	918	4,302	4,302	4,302	416
Interest.....	1,051,582	1,051,582	1,051,582	395,654	41,504	580,880	790	12,553	3,715	17,086	109,147	53,026	43,044	9,932	882
Bad debts.....	232,677	961	961	-	-	-	-	-	-	362	362	16,760	4,398	3,904	489
Cash sales.....	50,840	1,247	1,247	342	27	303	-	-	-	1,367	1,367	3,675	1,852	1,367	485
Depreciation.....	94,166	578	578	342	27	303	-	-	-	931	931	3,675	1,852	1,367	485
Other business deductions.....	14,976,038	359,271	40,948	7,216	2,035	30,337	177	1,183	64,523	253,800	81,416	1,264,418	361,575	284,311	77,064
Gross profit.....	88,276,440	14,603,355	12,617,633	5,312,597	646,787	6,410,284	40,668	283,297	346,316	969,406	608,014	7,183,520	2,001,680	1,550,166	451,514
Net profit.....	36,755,091	6,656,162	5,538,883	2,316,864	304,668	2,749,544	21,166	146,641	149,979	367,300	377,240	3,668,452	779,756	667,114	112,614

PROPRIETORSHIPS

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Contract construction—Continued										Manufacturing				Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors										Contractors, not elsewhere classified	Contractors, not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Manufacturing, tuning, not elsewhere classified	Total	Local transportation
	Flumbing, heating, and air conditioning	Painting, paper-hanging, and decorating	Electrical	Masonry, stonework, and plastering	Carpentering and flooring	Contractors, not elsewhere classified	Contractors, not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries									
Total	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)				
NUMBER OF BUSINESSES																			
Businesses with and without net profits.....	517,548	53,997	106,932	40,693	44,251	153,930	117,745	22,213	172,333	45,947	30,141	18,780	77,465	285,910	53,010				
Businesses with net profit.....	473,212	47,896	101,989	36,592	41,527	144,546	100,662	19,464	172,655	34,794	22,288	15,247	75,326	229,678	47,375				
BUSINESSES WITH AND WITHOUT NET PROFIT																			
Business receipts.....	10,712,415	2,284,017	1,193,473	1,201,419	1,306,527	1,605,091	3,127,888	452,347	6,672,726	1,435,527	808,679	769,230	3,608,890	6,174,955	480,868				
Business deductions, total.....	8,597,517	1,952,982	834,870	995,893	1,077,053	1,121,802	2,615,317	369,035	5,915,252	1,346,899	677,982	634,030	3,256,341	5,249,697	343,008				
Cost of sales and operations, total.....	5,571,337	1,405,846	498,231	746,813	688,744	755,323	1,476,380	216,702	3,756,727	668,566	374,194	396,154	2,317,813	1,322,468	49,327				
Inventory, beginning-of-year.....	5,571,337	1,405,846	498,231	746,813	688,744	755,323	1,476,380	216,702	3,756,727	668,566	374,194	396,154	2,317,813	1,322,468	49,327				
Merchandise purchased.....	2,174,174	790,690	86,742	392,157	740,626	233,188	507,167	10,158	1,293,885	354,378	125,376	166,213	203,282	21,558	495				
Cost of labor.....	1,612,706	261,898	215,626	181,708	273,498	207,535	469,441	56,762	958,200	148,994	112,932	139,346	156,528	609,000	15,624				
Material and supplies.....	1,273,859	248,748	146,057	144,877	192,648	199,049	459,441	56,762	958,200	148,994	112,932	139,346	156,528	609,000	15,624				
Other costs.....	504,675	103,038	48,210	24,153	61,507	112,823	339,632	9,656	337,952	56,320	26,640	38,715	99,585	607,306	7,876				
Less: Inventory, end-of-year.....	209,951	98,780	44,887	44,284	10,545	11,823	178,539	16,040	279,170	103,736	37,074	38,715	99,585	607,306	7,876				
Depreciation.....	344,601	53,708	26,888	20,873	26,483	37,910	178,539	16,040	279,170	103,736	37,074	38,715	99,585	607,306	7,876				
Taxes.....	232,489	44,768	21,869	24,707	28,573	21,619	70,938	5,297	120,134	24,769	24,611	11,803	58,951	161,647	23,538				
Rent.....	164,730	14,314	10,638	6,376	8,401	8,703	56,288	5,197	120,134	24,769	24,611	11,803	58,951	161,647	23,538				
Repairs.....	153,241	13,736	8,036	5,942	10,708	11,628	103,191	9,425	133,965	77,820	7,411	7,014	41,720	522,466	29,877				
Salaries and wages.....	944,744	195,183	117,321	81,148	170,416	95,427	285,249	48,238	577,365	170,780	87,845	65,076	253,664	700,747	61,214				
Insurance.....	188,164	34,753	24,026	15,984	23,417	19,482	70,002	8,008	99,353	34,739	9,856	10,903	43,855	227,273	22,256				
Legal and professional fees.....	31,708	6,746	3,597	3,449	3,670	3,751	10,495	1,379	27,418	4,036	4,128	3,597	15,378	21,896	3,231				
Commissions.....	22,770	3,279	1,366	1,966	1,687	1,768	12,710	160	40,994	4,036	5,455	5,203	26,300	33,866	1,220				
Amortization.....	78	54	5	2	11	6	6	-	1,070	282	415	83	290	395	43				
Retirement plans, etc.....	6,696	1,537	612	1,949	1,268	404	926	-	1,686	252	215	300	919	2,576	17				
Interest.....	60,335	11,849	3,260	4,714	4,490	6,009	30,013	3,463	61,288	19,253	9,709	6,175	26,146	104,688	8,285				
Bad debts.....	13,858	4,700	953	2,024	2,178	3,579	2,608	306	12,465	1,547	1,547	2,213	6,236	7,348	733				
Casualty losses.....	5,318	40	16	332	91	2,241	2,608	330	7,130	868	151	13	6,098	7,032	8				
Depreciation.....	217	217	118,058	79,624	106,716	156,613	314,151	51,539	637,230	190,034	96,920	69,242	281,034	1,269,791	88,486				
Other business deductions.....	937,231	162,069	695,242	454,606	612,344	850,339	1,656,709	235,645	2,915,999	817,361	434,485	373,076	1,291,077	4,852,487	431,441				
Gross profit (less loss).....	5,141,078	878,271	695,242	454,606	612,344	850,339	1,656,709	235,645	2,915,999	817,361	434,485	373,076	1,291,077	4,852,487	431,441				
Gross loss.....	11,135	2,729	1,675	998	361	371	5,201	157	13,445	1,091	2,298	356	9,320	4,852,487	431,441				
Net profit (less loss).....	2,114,898	331,435	398,603	205,526	223,474	483,289	512,971	83,313	757,474	139,028	130,697	135,200	352,549	929,258	131,860				
Net profit.....	2,191,986	344,278	367,313	209,114	229,837	494,116	555,328	88,682	870,491	168,218	148,050	143,484	410,739	1,056,310	140,195				
Net loss.....	85,088	12,843	8,710	3,588	6,363	10,827	42,757	5,370	113,017	29,190	17,353	8,284	58,190	131,052	8,335				
BUSINESSES WITH NET PROFIT																			
Business receipts.....	10,132,185	2,163,315	1,130,304	1,150,421	1,232,402	1,534,282	2,921,461	404,197	5,936,554	1,285,706	756,972	691,694	3,202,182	5,349,050	456,836				
Business deductions, total.....	7,932,199	1,819,037	762,991	941,307	1,002,565	1,040,166	2,366,133	315,515	5,066,063	1,117,488	608,922	548,210	2,791,443	4,292,740	316,641				
Cost of sales and operations, total.....	5,168,325	1,311,072	451,078	708,144	645,808	704,950	1,347,273	186,217	3,256,637	570,022	343,581	342,109	2,011,925	1,123,871	47,013				
Inventory, beginning-of-year.....	5,168,325	1,311,072	451,078	708,144	645,808	704,950	1,347,273	186,217	3,256,637	570,022	343,581	342,109	2,011,925	1,123,871	47,013				
Merchandise purchased.....	2,032,022	748,116	74,973	372,655	154,697	207,591	474,364	51,458	1,287,746	252,445	125,117	139,501	164,347	17,216	241				
Cost of labor.....	1,481,260	241,886	190,979	173,776	231,816	200,570	422,464	29,668	909,321	127,327	103,521	120,529	146,510	922,551	14,300				
Material and supplies.....	1,189,955	228,020	137,618	138,073	182,787	193,279	310,178	52,278	593,119	51,377	53,660	43,997	202,625	267,723	19,634				
Other costs.....	463,300	95,341	46,591	22,443	58,368	103,664	136,673	42,311	265,306	82,389	53,420	42,396	87,201	270,074	9,403				
Less: Inventory, end-of-year.....	189,822	87,694	3,682	42,947	8,047	10,688	37,444	286,296	286,296	46,308	23,840	29,067	187,081	17,887	7,741				
Depreciation.....	307,165	48,210	24,992	19,617	26,947	34,929	134,474	11,855	221,557	77,692	31,369	31,728	80,768	473,368	41,958				
Taxes.....	193,655	20,161	22,976	22,976	26,091	20,168	62,515	6,456	125,982	29,038	16,731	14,971	65,242	212,432	13,149				
Rent.....	96,119	13,367	9,660	6,090	7,989	7,940	51,113	4,097	98,736	20,402	12,203	9,636	47,495	126,102	23,202				
Repairs.....	137,189	12,776	7,533	5,562	10,166	10,562	30,590	6,978	109,366	61,364	6,681	6,042	35,282	419,844	26,877				
Salaries and wages.....	876,372	186,383	107,428	74,876	153,908	85,263	268,514	45,167	909,118	143,801	80,850	58,865	219,602	519,122	55,326				
Insurance.....	174,166	32,431	22,726	15,300	22,132	18,374	63,203	6,493	84,447	28,362	8,626	9,530	37,929	185,760	20,238				
Legal and professional fees.....	24,883	6,166	3,208	3,275	3,484	3,278	9,472	1,131	22,907	3,558	3,683	3,581	12,707	18,035	3,003				
Commissions.....	21,536	3,124	770	1,962	1,684	1,753	12,343	153	35,720	3,558	5,096	4,894	22,172	29,297	1,075				
Amortization.....	22	1	3	2	11	5	5	-	1,070	282	415	83	290	395	43				
Retirement plans, etc.....	6,372	1,537	589	1,931	930	404	921	-	1,588	209	181	300	898	1,712	17				
Interest.....	49,926	9,883	2,952	4,418	4,115	5,165	23,393	2,195	46,650	12,461	8,124	5,210	20,855	81,258	7,329				
Bad debts.....	12,264	4,642	952	1,815	1,290	3,155	3,155	98	8,716	443	1,437	1,101	5,733	6,034	733				
Casualty losses.....	1,288	36	14	310	91	105	972	295	1,143	389	114	4	46	1,612	8				
Depreciation.....	200	200	110,925	75,069	99,859	146,865	278,094	44,366	530,245	158,336	81,043	61,161	229,703	1,023,952	76,670				
Other business deductions.....	898,477	147,665	679,226	442,277	586,594	829,332													

Footnotes at end of table.

PROPRIETORSHIPS

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Transportation, communication, electric, gas, and sanitary services—continued				Wholesale trade					Retail trade				
	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade					Retail trade				
					Total	Groceries and related products	Farm products—raw materials	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	Total	Direct selling establishments	Other general merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
NUMBER OF BUSINESSES														
Businesses with and without net profit.....	197,601	19,534	15,765	1,909,640	268,392	42,070	16,574	23,683	186,065	1,922,676	55,903	310,381	238,458	71,923
Businesses with net profit.....	153,668	14,178	14,457	1,481,547	228,152	36,144	12,472	20,433	159,103	1,240,449	42,757	229,256	176,759	52,497
BUSINESSES WITH AND WITHOUT NET PROFIT														
Business receipts.....	4,703,755	647,146	343,186	106,886,227	20,432,113	4,782,051	3,551,951	1,401,750	10,696,361	85,489,751	4,450,918	4,707,953	1,413,933	3,294,020
Business deductions, total.....	4,049,644	590,670	260,375	99,241,818	18,636,125	4,532,701	3,491,190	1,216,921	9,395,313	79,711,071	4,173,174	4,229,292	1,163,453	3,065,839
Cost of sales and operations, total.....	931,524	296,050	45,567	79,331,819	15,459,021	4,002,074	3,245,839	920,782	7,290,326	63,156,453	3,387,643	3,289,489	812,710	2,476,770
Inventory, beginning-of-year.....	8,395	11,243	1,425	8,395,691	1,126,233	105,159	199,143	114,782	707,149	3,180,913	1,080,913	3,089,489	25,868	505,538
Merchandise purchased.....	445,067	139,049	9,260	75,285,623	14,434,890	3,752,874	3,082,925	845,947	6,753,142	60,196,429	3,128,347	3,147,111	732,864	2,414,247
Cost of labor.....	222,576	19,394	19,660	1,634,002	263,172	39,355	15,946	31,969	175,902	1,336,907	118,229	51,934	28,065	29,849
Material and supplies.....	67,877	20,608	7,634	885,845	212,535	45,425	18,702	28,072	120,336	665,940	52,044	52,136	30,163	36,014
Other costs.....	197,790	116,898	10,363	2,011,731	558,464	156,365	85,447	26,181	290,471	1,432,394	109,668	70,968	34,954	36,014
Less: Inventory, end-of-year.....	10,181	11,142	(*)	9,325,073	1,136,273	97,104	156,324	126,169	756,676	8,084,786	1,101,554	564,046	33,204	530,842
Depreciation.....	488,860	40,880	31,884	1,356,218	233,568	41,173	24,092	19,936	148,467	1,108,087	60,600	94,386	28,108	66,278
Taxes.....	218,936	15,409	11,717	1,640,229	195,316	27,607	10,200	12,424	145,685	1,450,927	76,043	64,034	11,734	52,300
Rent.....	113,663	19,747	4,699	1,408,248	162,914	23,816	8,644	16,002	114,452	1,285,663	42,917	72,168	15,918	56,250
Repairs.....	135,824	18,449	18,846	559,363	108,814	21,018	11,660	5,100	70,976	441,695	18,822	24,569	9,937	14,632
Salaries and wages.....	515,747	61,021	62,757	6,490,627	760,208	176,177	44,107	77,236	462,688	5,683,350	260,374	189,213	27,721	161,472
Insurance.....	176,494	15,721	12,802	731,664	114,867	22,318	8,804	9,749	73,996	669,124	41,237	28,468	9,096	19,372
Legal and professional fees.....	13,566	2,916	2,185	240,617	36,319	2,779	2,779	3,544	24,189	202,050	8,882	3,724	3,724	6,240
Commissions.....	27,930	2,974	1,240	350,222	178,975	18,442	8,041	21,342	131,150	165,969	11,197	40,103	17,416	22,687
Amortization.....	1	39	312	6,800	634	227	13	3	370	6,183	47	302	174	128
Retirement plans, etc.....	2,412	95	52	9,915	2,697	506	13	274	1,904	7,074	325	480	76	413
Interest.....	82,401	9,299	4,603	481,473	76,738	10,074	14,244	6,727	45,693	400,639	31,832	22,437	4,880	17,557
Bad debts.....	4,702	1,380	463	174,052	30,914	4,383	1,785	2,395	22,351	141,487	12,808	5,696	1,596	4,100
Casualty losses.....	4,600	2,410	14	55,637	3,732	307	232	65	3,128	51,717	1,635	2,288	648	1,640
Depletion.....	5			229	698				698		365			
Other business deductions.....	1,013,199	104,072	63,834	5,906,565	1,270,730	179,372	110,736	121,382	859,240	4,578,122	218,435	385,636	219,715	165,921
Gross profit (less loss).....	3,772,231	351,096	297,619	27,554,408	4,973,092	306,112	308,596	486,968	3,406,035	22,434,275	1,063,275	1,418,444	801,223	171,241
Gross profit.....	3,772,425	351,626	297,619	27,631,172	4,985,832	308,596	308,596	483,511	3,413,654	22,434,487	1,071,083	1,428,222	801,223	171,241
Gross loss.....	194	560	16	96,764	12,730	2,076	2,484	551	7,619	81,189	7,808	9,758	3,407	6,351
Net profit (less loss).....	654,111	56,476	82,811	7,644,409	1,795,988	249,350	60,761	184,829	1,301,048	5,777,680	277,744	478,661	250,480	228,181
Net profit.....	741,944	86,665	87,906	8,459,017	1,913,358	266,004	80,716	194,797	1,371,821	6,462,823	321,028	542,354	279,351	263,003
Net loss.....	87,433	30,189	5,095	814,608	117,370	16,654	19,075	9,968	70,773	685,143	43,284	63,693	28,871	34,822
BUSINESSES WITH NET PROFIT														
Business receipts.....	4,008,491	556,239	327,484	96,562,637	18,736,016	4,468,712	2,968,756	1,111,137	9,987,411	76,966,571	3,993,529	4,228,542	1,276,551	2,951,931
Business deductions, total.....	3,266,947	469,574	239,578	88,103,620	16,822,658	4,202,708	2,888,020	1,116,340	8,615,590	70,503,748	3,672,501	3,686,188	997,200	2,688,988
Cost of sales and operations, total.....	787,327	246,804	42,727	70,913,342	14,027,288	3,726,112	2,706,454	855,890	6,738,832	56,256,231	2,999,073	2,904,156	715,613	2,193,543
Inventory, beginning-of-year.....	6,327	8,823	1,425	7,483,607	978,280	96,315	150,349	101,708	629,910	6,423,053	876,741	452,648	17,161	435,487
Merchandise purchased.....	384,335	114,356	9,260	67,536,238	13,104,859	3,503,400	2,572,948	787,771	6,240,840	53,854,687	2,792,653	2,800,130	69,709	2,160,421
Cost of labor.....	192,530	17,404	18,155	1,421,643	236,334	34,454	10,730	27,692	163,458	1,153,931	108,266	43,254	19,585	23,664
Material and supplies.....	53,601	18,601	6,847	763,488	185,775	41,306	11,274	27,471	105,784	571,128	50,743	46,003	26,240	19,173
Other costs.....	156,954	96,414	9,965	1,784,282	459,253	137,334	11,675	21,284	260,930	1,285,606	98,182	63,120	31,508	31,708
Less: Inventory, end-of-year.....	7,012	8,134	(*)	8,073,716	973,193	86,695	114,422	110,046	662,030	7,012,174	927,512	495,999	18,744	177,255
Depreciation.....	380,083	22,505	28,822	1,346,746	204,778	37,144	18,159	17,120	132,355	929,764	51,393	75,903	23,298	52,605
Taxes.....	174,571	13,908	10,804	1,435,616	176,463	24,515	7,547	11,055	124,346	1,246,717	64,997	54,414	10,360	44,054
Rent.....	82,480	14,784	3,636	1,642,386	145,115	21,512	6,564	14,273	102,766	1,483,158	36,347	60,231	11,852	48,379
Repairs.....	362,918	12,475	17,574	459,352	89,628	19,177	8,758	4,302	57,391	365,456	16,015	20,875	8,704	21,171
Salaries and wages.....	427,872	50,002	57,922	5,717,286	675,286	156,448	36,821	68,811	413,206	5,001,048	226,430	164,344	21,543	142,801
Insurance.....	142,372	11,244	12,006	640,956	100,924	20,454	6,398	8,676	65,406	353,323	35,804	24,603	7,925	16,778
Legal and professional fees.....	11,068	2,124	1,840	206,453	31,876	5,160	2,377	3,139	21,200	172,751	7,255	8,480	3,425	5,221
Commissions.....	25,063	2,001	1,558	302,551	160,196	17,677	7,089	16,315	119,115	138,521	10,515	30,551	13,575	17,176
Amortization.....	—	36	267	9,054	390	14	9	4,103	4,103	46	29	128	71	42
Retirement plans, etc.....	1,548	95	52	8,940	2,634	481	13	267	1,853	6,182	324	488	76	412
Interest.....	63,605	6,200	4,124	391,453	60,110	8,668	7,812	5,277	38,353	328,186	25,997	16,206	3,474	12,732
Bad debts.....	3,780	1,107	414	139,566	25,951	3,714	995	2,214	19,028	112,945	9,621	4,748	3,326	4,422
Casualty losses.....	1,344	246	14	26,674	1,968	231	216	65	1,456	24,621	749	1,753	625	1,128
Depletion.....	—	—	—	1,000	474	—	—	—	474	—	—	—	—	—
Other business deductions.....	802,911	86,153	58,218	5,065,271	1,119,637	161,274	78,818	108,933	770,632	3,899,612	187,574	314,217	175,683	138,534
Gross profit.....	3,221,164	309,435	284,757	25,649,295	4,708,728	742,600	262,302	455,247	3,248,579	20,710,340	994,456	1,319,386	560,938	758,448
Net profit.....	741,544	86,665	87,906	8,459,017	1,913,358	266,004	80,736	194,797	1,371,821	6,462,823	321,028	542,354	279,351	263,003

Footnotes at end of table.

Table 2.2.—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued															Wholesale and retail trade not allocable
	Retail trade—Continued															
	Automotive dealers															
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating places	Drinking places	Drug and proprietary stores	Liquor stores	Antique and second-hand stores	Other retail trade	
(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
NUMBER OF BUSINESSES																
Businesses with and without net profit.....	236,493	177,243	59,250	286,291	44,224	206,298	35,769	57,697	79,454	192,801	101,658	27,407	26,321	212,384	18,572	
Businesses with net profit.....	188,473	138,344	50,129	228,632	30,271	173,094	25,267	43,194	60,887	143,252	79,835	24,896	21,598	155,317	12,946	
BUSINESSES WITH AND WITHOUT NET PROFIT																
Business receipts.....	17,221,888	14,562,604	2,659,284	27,698,023	6,958,464	17,948,276	2,791,283	3,188,590	4,573,290	7,105,635	3,203,636	2,944,666	2,479,622	7,392,899	964,363	
Business deductions, total.....	16,405,550	13,970,735	2,434,815	26,416,494	6,770,065	17,028,832	2,617,297	2,869,775	4,193,151	6,495,931	2,869,637	2,612,558	2,323,167	6,651,430	893,622	
Cost of sales and operations, total.....	14,124,790	12,214,655	1,910,135	22,269,182	5,973,279	14,133,784	2,102,119	2,125,606	3,134,333	5,817,199	1,812,741	1,997,461	2,007,140	4,916,302	716,345	
Inventory, beginning-of-year.....	978,050	912,542	1,110,135	1,554,957	598,691	1,514,598	441,668	725,084	704,136	1,118,558	111,186	1,957,292	1,834,442	919,123	103,880	
Merchandise purchased.....	13,746,296	11,992,642	1,753,654	21,196,151	5,426,915	13,724,221	2,034,947	2,067,657	2,925,321	1,735,448	1,960,283	1,960,283	1,868,090	4,625,710	654,304	
Cost of labor.....	168,018	91,329	91,329	330,007	87,238	202,140	40,629	40,084	133,975	262,032	44,438	1,346,850	1,810,597	424,267	33,923	
Material and supplies.....	72,617	28,967	43,650	170,949	58,127	86,907	25,915	15,924	34,833	108,350	21,143	9,114	14,069	103,467	7,370	
Other costs.....	125,160	126,058	29,102	722,863	320,735	149,837	52,241	41,260	88,004	60,761	16,142	30,324	7,047	120,721	20,873	
Less: Inventory, end-of-year.....	995,351	938,883	56,468	1,765,747	718,427	554,039	493,281	764,403	791,936	1,073,301	115,616	523,012	256,911	994,986	164,014	
Depreciation.....	179,584	138,774	40,810	395,060	28,047	130,987	36,026	32,372	66,110	188,018	83,784	33,208	11,490	141,713	14,563	
Taxes.....	232,893	195,187	37,706	329,592	46,726	243,929	38,937	54,002	77,101	224,458	143,441	49,134	52,314	117,332	13,986	
Rent.....	187,287	125,131	62,156	304,446	51,085	243,361	34,958	114,214	93,079	302,252	103,675	60,219	39,308	21,522	17,671	
Repairs.....	71,158	54,011	17,147	88,651	38,424	31,707	12,320	12,787	19,273	85,157	10,860	7,937	4,819	53,160	4,994	
Salaries and wages.....	760,533	586,098	174,435	239,029	1,149,274	254,029	1,162,962	254,029	335,268	1,105,230	330,195	282,427	95,891	495,188	47,069	
Insurance.....	82,964	64,098	18,866	162,580	35,564	102,060	24,956	30,096	43,746	73,817	38,022	22,022	12,142	67,794	7,673	
Legal and professional fees.....	26,541	20,152	6,389	47,894	9,340	31,191	7,353	10,181	22,598	28,740	16,187	10,225	6,438	22,803	2,248	
Commissions.....	3,793	2,545	1,248	40,125	23,527	6,511	10,087	2,911	26,311	4,938	663	262	512	33,851	5,278	
Amortization.....	606	167	439	867	256	433	178	237	538	1,430	319	307	96	934	3	
Retirement plans, etc.....	1,110	693	417	1,274	396	644	234	637	703	841	146	577	67	903	144	
Interest.....	50,211	40,568	9,643	108,590	50,524	32,659	25,407	17,970	28,244	46,101	34,518	11,895	10,076	45,590	4,096	
Bad debts.....	12,492	11,248	1,244	36,658	18,379	30,359	9,920	6,937	17,691	2,885	1,580	3,767	1,284	17,576	1,651	
Carriage losses.....	8,591	4,197	4,394	13,482	1,176	10,519	1,787	1,230	7,754	2,568	1,586	1,996	356	9,388	188	
Depletion.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Other business deductions.....	663,057	513,215	149,842	1,105,837	254,312	700,372	151,153	206,567	336,443	607,111	267,303	129,354	65,704	541,319	57,713	
Gross profit (less loss).....	3,097,098	2,347,949	749,149	5,488,841	985,185	3,814,492	689,164	1,062,984	1,438,957	3,288,436	1,390,895	947,205	472,482	188,064	247,697	
Gross profit.....	3,111,125	2,361,714	749,421	5,501,716	989,382	3,819,566	692,768	1,069,309	1,445,515	3,292,044	1,391,215	950,878	473,871	193,815	248,495	
Gross loss.....	14,037	13,765	272	12,875	4,197	5,074	3,604	6,325	6,598	3,608	320	3,673	1,389	5,791	9,087	
Net profit (less loss).....	816,338	591,869	224,469	1,281,529	188,399	919,444	173,686	318,815	380,139	609,704	333,999	332,108	156,455	701,719	70,741	
Net profit.....	911,534	668,272	243,262	1,424,942	229,911	985,026	200,005	351,025	423,506	707,051	374,504	345,645	168,501	830,920	82,836	
Net loss.....	95,196	76,403	18,793	131,413	41,512	55,382	26,319	32,210	43,167	97,327	40,505	12,046	21,314	89,451	12,095	
BUSINESSES WITH NET PROFIT																
Business receipts.....	15,423,097	12,969,522	2,453,575	24,990,942	5,843,475	16,638,392	2,509,075	2,949,253	4,164,552	6,137,917	2,840,708	2,836,332	2,282,820	6,652,631	860,050	
Business deductions, total.....	14,511,563	12,301,250	2,210,313	23,576,000	5,613,564	15,653,366	2,309,070	2,598,228	3,741,246	5,430,886	2,466,204	2,490,687	2,114,319	5,821,711	777,214	
Cost of sales and operations, total.....	12,531,262	10,781,248	1,750,014	19,836,523	4,962,440	13,015,517	1,858,566	1,931,669	2,824,575	5,223,206	1,600,592	1,910,347	1,834,707	4,370,329	620,823	
Inventory, beginning-of-year.....	822,867	767,246	1,111,387	1,313,820	493,852	1,454,623	366,975	623,739	646,189	1,076,231	187,926	474,717	81,863	1,561,625	221,572	
Merchandise purchased.....	12,250,890	10,593,286	1,638,629	18,522,692	4,468,588	12,560,970	1,492,382	1,697,347	2,664,898	4,873,481	1,594,265	1,888,369	1,810,597	4,151,625	579,522	
Cost of labor.....	151,018	85,282	85,282	289,534	77,342	170,192	1,395,876	16,034	191,994	200,363	36,379	28,485	8,136	124,758	31,278	
Material and supplies.....	66,249	25,699	40,550	144,969	43,074	88,204	21,634	16,218	131,428	200,237	18,509	8,949	10,463	87,403	19,443	
Other costs.....	137,451	110,940	26,511	633,427	458,600	134,799	40,028	39,520	78,803	47,179	14,157	9,331	30,310	109,082	19,443	
Less: Inventory, end-of-year.....	851,213	801,439	49,774	1,542,969	605,498	501,077	436,334	678,986	661,817	89,618	95,698	495,504	222,991	846,987	88,549	
Depreciation.....	153,319	117,980	35,339	169,538	23,051	115,563	30,924	27,274	57,544	152,444	67,872	31,259	19,462	116,108	12,204	
Taxes.....	203,034	169,858	33,176	296,342	39,172	222,344	34,826	48,674	66,920	187,540	120,803	46,503	47,831	101,396	12,436	
Rent.....	162,688	108,374	54,314	454,882	38,386	387,705	28,791	100,840	80,111	242,669	34,146	56,474	34,146	151,919	14,313	
Repairs.....	61,506	46,233	15,273	70,051	29,103	31,504	9,444	16,182	69,123	36,749	10,098	6,897	3,938	42,682	4,268	
Salaries and wages.....	670,985	515,089	155,896	1,406,185	199,760	1,098,210	148,215	233,172	291,229	928,032	279,687	266,739	86,274	424,354	41,326	
Insurance.....	73,118	56,014	17,104	144,514	28,982	93,516	22,016	26,945	39,081	62,297	31,771	20,804	4,970	58,480	6,703	
Legal and professional fees.....	23,139	17,349	5,790	41,729	7,238	28,295	6,196	8,890	10,986	23,959	13,503	9,422	5,385	18,654	1,826	
Commissions.....	2,951	1,838	1,113	35,229	19,993	5,862	9,374	2,464	21,654	3,462	633	9,422	1,021	29,458	3,834	
Amortization.....	394	144	250	749	239	332	178	225	473	316	307	590	64	713	3	
Retirement plans, etc.....	793	564	229	1,204	328	644	232	595	702	639	146	568	2	657	144	
Interest.....	41,007	33,290	7,717	87,948	38,755	27,768	21,425	16,046	24,820	37,384	20,490	11,281	8,977	35,370	3,157	
Bad debts.....	9,232	690	8,542	46,698	13,399	24,503	8,757	6,313	15,399	2,168	1,284	3,530	104	12,792	1,070	
Cash losses.....	3,400	3,037	363	9,788	559	8,615	634	736	1,196	1,419	2,023	939	318	2,026	85	
Depletion.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Other business deductions.....	574,735	441,690	133,045	974,658	212,178	632,988	129,492	183,705	290,174	495,675	210,514	164	39,916			

Footnotes at end of table.

PROPRIETORSHIPS

Table 2.2 — INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate						Services						
	Total	Finance	Insurance agents, brokers, and service	Real estate			Total	Tourist courts and motels	Trailer parks and camps	Other lodging places			
				Agents, brokers, and managers	Other real estate	Lessors of real property other than buildings							
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
NUMBER OF BUSINESSES													
Businesses with and without net profit.....	515,872	31,586	179,125	305,161	18,213	19,669	216,613	50,666	2,390,247	110,064	40,910	31,885	37,269
Businesses with net profit.....	415,438	21,927	159,804	233,707	10,324	10,908	172,151	40,324	1,996,989	67,703	24,387	19,923	23,393
BUSINESSES WITH AND WITHOUT NET PROFIT													
Business receipts.....	7,759,614	965,488	2,553,975	4,240,151	437,195	41,393	2,261,789	1,499,774	36,547,905	1,711,001	872,449	385,012	453,540
Business deductions, total.....	5,258,404	796,813	1,432,721	3,028,870	431,398	33,187	1,325,875	1,238,410	22,902,407	1,572,923	790,535	363,716	418,672
Cost of sales and operations, total.....	1,951,035	564,916	362,594	1,023,525	61,956	7,941	164,749	788,879	6,642,851	308,961	114,548	75,620	118,793
Inventory, beginning-of-year.....	171,704	16,192	282	125,230	28,775	87	12,158	114,210	422,511	13,299	3,310	5,163	4,826
Merchandise purchased.....	819,339	483,248	100,940	235,151	17,325	4,730	40,141	60,636	3,077,686	216,848	74,972	62,884	78,992
Cost of labor.....	106,800	1,594	21,987	83,219	1,116	151	21,316	20,636	1,475,855	49,076	22,992	22,506	22,506
Material and supplies.....	174,414	17,223	3,498	153,693	3,064	248	18,371	132,010	1,211,872	22,311	10,884	3,608	7,819
Other costs.....	837,424	61,697	236,003	539,724	36,920	2,871	91,108	408,825	914,164	19,985	6,374	5,252	8,359
Less: Inventory, end-of-year.....	158,646	15,038	(*)	143,492	(*)	(*)	18,345	99,757	459,237	12,558	3,584	5,265	3,704
Depreciation.....	275,527	11,246	59,189	205,092	81,811	6,661	83,084	33,536	1,585,763	254,501	141,289	69,725	43,487
Taxes.....	130,134	5,620	28,538	105,996	4,336	4,336	30,519	20,546	713,883	121,755	61,997	29,562	30,486
Rent.....	170,114	14,311	64,125	91,678	11,691	666	60,333	18,988	1,572,898	48,678	30,306	4,890	13,482
Repairs.....	624,748	1,927	11,288	49,533	17,216	1,208	22,477	8,632	3,987,773	71,715	36,794	16,776	18,345
Salaries and wages.....	372,961	30,899	185,178	156,884	23,822	902	66,619	63,541	4,374,685	175,428	92,679	26,778	55,971
Insurance.....	85,257	3,448	30,477	51,392	8,905	765	22,975	18,747	488,188	45,560	23,507	10,687	11,366
Legal and professional fees.....	68,407	10,567	14,557	43,283	4,716	308	25,626	12,633	725,505	6,599	2,490	2,490	2,533
Commissions.....	446,964	9,618	92,080	345,266	7,800	549	284,477	52,440	1,697,796	2,700	1,115	945	640
Amortization.....	2,845	36	1,351	1,458	1,055	-	283	120	8,014	661	246	17	398
Retirement plans, etc.....	2,388	123	1,326	939	41	-	643	25	30,167	216	53	-	163
Interest.....	237,665	21,817	18,642	197,206	92,675	4,335	54,021	46,175	382,128	122,494	74,297	32,520	15,677
Bad debts.....	45,125	16,487	17,155	11,483	887	20	7,227	3,349	41,720	1,944	1,617	76	251
Casualty losses.....	7,739	717	908	6,114	1,031	51	3,004	2,028	30,497	8,599	2,339	5,278	982
Depletion.....	1,698	1,448	4	246	6	207	33	-	1,078	-	-	-	-
Other business deductions.....	1,397,777	103,633	555,369	738,775	65,191	5,238	499,805	168,541	5,736,461	398,089	203,149	88,352	106,588
Gross profit (less loss).....	5,808,579	400,572	2,191,381	3,216,626	375,239	33,452	2,097,040	710,895	29,905,054	1,402,040	757,901	309,392	334,747
Gross profit.....	5,818,370	404,564	2,191,684	3,222,322	375,724	33,529	2,098,381	714,688	29,923,445	1,403,398	758,028	309,524	335,866
Gross loss.....	9,791	3,792	303	485	485	77	1,341	3,793	18,391	1,358	127	132	1,099
Net profit (less loss).....	2,501,210	168,675	1,121,254	2,211,281	5,797	8,206	935,914	261,364	13,645,498	138,078	81,914	21,276	34,868
Net profit.....	2,749,237	211,782	1,150,423	1,387,032	54,335	14,716	1,010,698	307,283	14,307,462	246,947	130,176	55,355	61,416
Net loss.....	248,027	43,107	29,169	175,751	48,538	6,510	74,784	45,010	661,964	108,869	48,262	34,059	26,548
BUSINESSES WITH NET PROFIT													
Business receipts.....	6,795,800	624,317	2,498,249	3,673,224	264,741	34,302	2,099,793	1,274,398	34,457,414	1,313,732	675,151	279,107	359,474
Business deductions, total.....	4,046,563	412,535	1,347,826	2,286,202	210,406	19,586	1,089,095	967,115	20,149,952	1,066,785	544,975	223,752	298,058
Cost of sales and operations, total.....	1,413,912	249,589	342,137	822,186	46,689	7,423	136,458	631,616	5,990,124	220,670	79,169	46,213	95,288
Inventory, beginning-of-year.....	108,069	8,199	231	99,639	16,074	87	7,552	75,926	348,941	8,451	2,000	3,187	3,264
Merchandise purchased.....	490,053	211,634	89,067	189,372	13,703	4,730	32,268	138,671	2,743,816	160,470	54,714	38,674	67,082
Cost of labor.....	85,215	1,570	16,517	67,128	952	10	18,158	48,008	1,334,028	34,096	13,955	2,671	17,470
Material and supplies.....	130,980	3,551	3,117	124,312	2,072	62	14,158	108,020	1,120,427	15,553	7,522	2,420	5,611
Other costs.....	704,032	33,564	233,272	437,196	28,445	2,680	75,958	330,113	829,612	10,633	3,509	2,019	5,105
Less: Inventory, end-of-year.....	104,437	8,909	(*)	95,461	(*)	(*)	11,636	69,122	386,700	8,533	2,531	2,758	3,244
Depreciation.....	193,674	8,999	55,234	129,441	39,135	2,998	63,791	23,517	1,267,937	164,960	93,662	43,210	38,088
Taxes.....	80,673	4,279	17,008	59,246	23,216	1,939	20,197	13,944	613,049	92,663	42,227	18,979	21,457
Rent.....	128,934	8,738	60,002	60,194	4,814	332	40,916	14,132	1,401,544	38,633	24,962	3,937	12,114
Repairs.....	39,867	1,437	10,560	27,870	5,819	419	16,453	5,179	323,985	47,426	24,378	10,874	12,114
Salaries and wages.....	325,730	24,610	180,152	120,968	14,158	815	52,767	53,228	3,989,593	124,064	70,753	34,143	34,143
Insurance.....	66,647	2,669	29,166	34,812	3,916	407	16,581	13,908	426,498	30,244	15,921	6,551	7,772
Legal and professional fees.....	51,825	7,773	13,415	30,637	1,503	174	20,085	8,875	672,880	6,766	3,524	1,563	1,679
Commissions.....	421,732	8,536	89,979	323,217	6,623	547	268,153	47,894	150,734	1,886	1,055	600	231
Amortization.....	1,778	16	1,349	413	155	257	1	257	5,273	116	427	17	294
Retirement plans, etc.....	2,260	121	1,322	817	32	-	553	232	29,525	54	53	-	1
Interest.....	114,578	11,552	16,263	86,763	33,720	1,417	29,507	22,119	276,315	72,047	45,303	18,053	8,691
Bad debts.....	26,962	6,191	14,652	6,119	100	100	3,816	2,203	32,290	838	548	231	231
Casualty losses.....	2,108	30	491	1,587	32	-	1,395	160	12,980	4,181	664	3,458	59
Depletion.....	643	395	4	244	6	208	31	1,026	1,026	-	-	-	-
Other business deductions.....	1,175,240	77,600	516,002	581,638	30,488	2,908	418,135	130,107	4,956,199	271,926	142,640	56,070	73,216
Gross profit.....	5,381,888	374,728	2,156,112	2,851,048	218,052	26,879	1,963,335	642,782	28,467,290	1,093,062	595,982	232,894	264,186
Net profit.....	2,749,237	211,782	1,150,423	1,387,032	54,335	14,716	1,010,698	307,283	14,307,462	246,947	130,176	55,355	61,416

Footnotes at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Business services										Automobile parking, repair, and services			
	Personal services					Business services					Automobile repair shops			Automobile parking and other services
	Total	Coin-operated laundries and dry cleaning	Other laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services	Total	Services to buildings	Consulting services	Other business services	Total	General automobile repair shops	Other automobile repair shops	
(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
NUMBER OF BUSINESSES														
Businesses with and without net profit.....	550,469	31,528	55,322	206,575	121,392	135,652	304,613	55,111	72,164	177,338	148,621	76,406	40,968	31,247
Businesses with net profit.....	484,375	20,258	49,374	184,420	117,876	112,247	251,978	49,952	56,565	145,461	120,404	63,879	34,655	21,870
BUSINESSES WITH AND WITHOUT NET PROFIT														
Business receipts.....	5,707,238	450,295	1,276,403	1,637,353	858,488	1,484,699	3,242,507	462,286	703,287	2,076,934	3,132,921	2,688,004	976,660	444,917
Business deductions, total.....	4,162,551	376,486	1,055,772	1,196,948	436,802	1,096,943	2,311,445	321,296	411,129	1,579,020	2,664,408	2,281,751	817,540	382,657
Cost of sales and operations, total.....	1,326,628	64,409	349,291	330,630	84,062	478,236	824,634	120,438	126,384	577,812	1,573,117	1,506,806	524,743	66,311
Inventory, beginning-of-year.....	80,520	1,599	5,070	13,933	427	59,791	25,285	780	5,965	111,767	122,910	84,794	26,793	11,343
Merchandise purchased.....	416,698	16,227	137,641	170,775	2,871	267,980	316,249	19,864	67,873	228,512	1,055,816	752,102	310,569	43,145
Cost of labor.....	319,325	20,677	52,411	129,079	59,095	87,778	223,248	65,979	22,936	134,433	1,062,671	728,803	191,802	9,386
Material and supplies.....	190,606	16,488	73,352	118,079	5,122	80,359	179,881	15,351	14,238	143,731	1,055,464	752,102	101,116	12,332
Other costs.....	84,619	1,117	5,218	16,083	504	61,697	27,697	15,351	5,438	19,273	105,447	86,989	16,022	7,436
Less: Inventory, end-of-year.....	296,964	69,802	70,773	56,227	15,714	84,448	137,328	16,692	18,010	102,626	122,027	96,235	31,137	15,137
Taxes.....	137,289	11,617	35,486	39,897	16,129	34,160	52,562	11,063	6,737	34,762	76,074	61,566	24,332	50,737
Rent.....	371,150	40,842	64,924	119,685	82,130	63,569	101,340	5,376	24,726	71,238	126,751	68,231	27,190	14,508
Repairs.....	92,345	21,175	22,751	34,242	7,870	30,961	30,961	7,127	3,240	20,594	17,592	12,341	5,251	20,882
Salaries and wages.....	864,081	32,477	232,751	342,482	142,190	114,181	386,120	70,215	49,581	266,324	322,341	259,717	101,096	62,624
Insurance.....	77,044	8,506	26,510	16,085	4,833	21,110	41,236	10,842	4,291	26,003	56,493	26,066	17,017	13,410
Legal and professional fees.....	24,020	1,603	4,868	8,073	2,451	10,142	33,293	2,119	13,082	16,694	11,596	4,923	3,604	3,029
Commissions.....	1,766	30	4,769	3,981	788	1,102	880	3,006	3,042	36,842	4,686	2,774	1,912	3,449
Amortization.....	1,127	50	682	426	210	246	1,009	-	347	662	303	329	-	174
Retirement plans, etc.....	9,321	14,086	16,007	9,366	2,669	17,193	28,052	1,968	1,076	18,509	30,921	12,221	7,414	11,286
Interest.....	7,321	1,881	2,140	125	366	4,742	5,421	251	1,076	4,094	8,132	5,695	1,801	1,731
Bad debts.....	4,473	-	-	-	-	-	6	-	6	-	2,167	436	-	-
Cash discounts.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation.....	874,592	105,662	220,317	231,325	76,965	240,323	623,221	71,412	150,734	401,075	287,594	212,318	78,329	75,276
Other business deductions.....	4,380,610	385,886	927,112	1,286,793	774,436	1,006,456	2,437,873	341,848	576,903	1,499,122	1,559,804	780,281	453,917	378,406
Gross profit (less loss).....	4,381,950	385,886	927,112	1,286,767	775,076	1,007,098	2,421,343	341,840	578,068	1,501,435	1,562,506	781,047	452,780	378,679
Gross loss.....	1,340	-	11	44	630	635	3,490	12	1,165	2,313	2,629	1,766	863	73
Net profit (less loss).....	1,544,687	73,809	220,317	440,405	421,686	388,156	931,062	140,990	292,158	497,914	468,513	247,133	159,120	62,260
Net profit.....	1,610,378	90,229	223,868	455,073	422,909	412,299	1,023,472	144,363	324,083	555,026	510,446	261,902	164,880	83,664
Net loss.....	65,691	16,420	9,237	14,668	1,223	24,143	92,410	3,373	31,925	57,112	41,933	14,769	5,760	21,404
BUSINESSES WITH NET PROFIT														
Business receipts.....	5,401,119	379,297	1,192,699	1,542,895	855,316	1,430,912	2,999,254	441,875	645,464	1,911,915	2,856,904	2,511,292	911,447	385,612
Business deductions, total.....	3,790,741	289,068	962,831	1,087,822	432,407	1,018,613	1,975,782	297,512	321,381	1,356,889	2,386,458	2,084,510	754,567	301,948
Cost of sales and operations, total.....	1,230,796	92,366	324,881	316,998	82,737	453,814	737,555	111,568	100,702	525,285	1,437,399	1,380,927	484,913	56,472
Inventory, beginning-of-year.....	74,248	550	4,728	11,831	423	56,816	21,204	780	3,378	17,046	103,696	93,006	22,700	10,690
Merchandise purchased.....	395,157	12,902	57,227	63,161	2,672	299,195	283,389	19,842	56,528	207,019	973,365	687,011	286,354	37,790
Cost of labor.....	373,113	9,968	136,434	121,643	58,508	46,560	284,383	59,296	19,996	125,091	224,080	216,366	99,301	7,714
Material and supplies.....	291,728	17,407	63,207	118,791	16,693	75,630	96,912	20,590	9,666	66,656	175,380	166,345	90,116	9,035
Other costs.....	174,951	12,116	68,170	14,372	4,873	73,420	155,485	14,046	14,129	127,310	46,333	26,796	13,414	6,123
Less: Inventory, end-of-year.....	78,501	577	4,885	12,800	432	59,807	23,818	2,986	2,995	17,837	123,445	108,365	26,972	14,880
Depreciation.....	250,604	51,257	61,648	48,267	15,435	73,997	97,506	16,040	12,181	70,421	66,225	41,593	21,633	33,034
Taxes.....	123,728	8,192	31,775	35,969	15,941	31,851	45,848	5,518	5,518	30,202	67,791	56,204	33,302	11,587
Rent.....	330,933	29,205	57,881	106,473	81,368	56,006	85,893	5,212	19,388	61,293	109,337	60,368	36,274	48,969
Repairs.....	80,438	15,433	22,974	15,761	7,702	18,568	24,944	6,327	2,553	16,064	31,614	14,180	4,435	17,434
Salaries and wages.....	813,360	24,667	213,179	323,936	141,510	112,068	328,385	64,589	39,744	224,092	292,077	242,573	96,825	49,504
Insurance.....	69,321	6,588	24,127	14,516	4,812	19,348	35,043	10,178	3,157	21,708	50,421	23,305	15,931	11,385
Legal and professional fees.....	21,722	1,526	4,086	7,418	2,353	6,499	27,355	2,029	12,000	13,292	7,581	2,707	3,305	2,084
Commissions.....	21,900	3,960	4,630	3,973	788	1,102	36,602	2,871	2,793	32,868	7,460	4,560	1,895	2,255
Amortization.....	1,096	50	51	376	110	83	99	-	97	67	60	39	-	14
Retirement plans, etc.....	1,120	675	675	89	216	246	959	-	312	647	503	329	-	174
Interest.....	11,167	11,167	13,367	7,576	2,669	14,695	16,895	1,789	4,097	11,009	23,275	16,771	6,932	6,504
Bad debts.....	6,596	1,230	2,476	392	321	4,676	3,144	251	273	2,620	7,433	6,877	1,588	556
Cash discounts.....	1,599	342	476	45	45	415	1,120	686	16	418	749	359	390	-
Depreciation.....	785,915	34,506	201,871	206,033	76,076	217,429	531,783	66,980	118,599	34,620	252,088	191,309	70,094	60,779
Other business deductions.....	4,170,323	326,931	867,818	1,225,897	772,579	977,078	2,261,699	330,307	544,762	1,386,630	1,459,505	1,130,365	434,534	329,140
Gross profit.....	1,610,378	90,229	223,868	455,073	422,909	412,299	1,023,472	144,363	324,083	555,026	510,446	261,902	164,880	83,664

Footnotes at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Services--Continued													Nature of business not allocable
	Amusement and recreation services, including motion pictures					Medical and health services					Accounting, auditing, and bookkeeping services			
	Repair services, except automobile	Total	Theatrical producers, bands, orchestras, and entertainers	Other amusement and recreation services	Other offices of physicians and surgeons	Other medical and health services	Legal services	Educational services	Engineering and architectural services	Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
NUMBER OF BUSINESSES														
Businesses with and without net profit.....	188,198	157,693	56,984	102,709	154,799	255,455	241,162	125,497	94,852	60,299	120,193	102,360	119,404	25,130
Businesses with net profit.....	149,538	102,022	43,908	58,114	388,152	147,030	241,162	111,671	82,855	49,283	107,666	91,333	81,322	17,340
BUSINESSES WITH AND WITHOUT NET PROFIT														
Business receipts.....	1,937,734	1,718,815	369,135	1,349,680	13,060,548	7,260,410	5,800,120	2,626,833	403,336	1,210,799	981,634	631,640	812,539	148,252
Business deductions, total.....	1,470,393	1,522,885	266,126	1,256,759	5,888,323	2,816,782	3,071,541	1,219,201	274,310	840,774	510,965	331,782	464,220	109,388
Cost of sales and operations, total.....	840,102	376,882	36,263	360,619	869,423	217,732	651,671	92,486	41,081	234,060	24,829	18,655	110,648	53,630
Inventory, beginning-of-year.....	108,005	35,464	1,239	34,175	14,711	2,135	12,576	13	2,135	7,123	235	200	12,332	3,720
Merchandise purchased.....	522,351	288,066	7,066	221,060	103,708	36,541	137,257	23,455	9,964	32,381	1,526	1,226	33,352	50,316
Cost of labor.....	132,716	151,343	15,660	43,893	184,019	48,066	135,973	8,073	9,160	109,345	14,707	3,303	18,054	1,287
Material and supplies.....	152,456	38,603	4,171	34,432	311,960	213,476	213,476	60,564	12,736	15,170	3,568	3,466	34,324	1,952
Other costs.....	39,911	74,082	8,536	65,546	178,524	37,960	138,564	4,754	12,736	7,754	4,975	4,122	26,789	4,228
Less: Inventory, end-of-year.....	115,337	39,376	(*)	39,027	13,589	1,414	12,175	(*)	2,320	6,513	(*)	(*)	14,439	4,228
Depreciation.....	75,820	136,713	14,458	122,255	380,294	195,410	184,884	64,968	26,843	27,842	37,773	27,358	24,690	6,132
Taxes.....	40,023	84,122	5,432	37,690	168,245	75,565	92,680	24,423	10,293	19,649	14,394	9,608	6,054	1,948
Rent.....	48,581	84,071	8,701	75,370	517,020	286,466	230,554	126,366	16,788	35,798	50,797	33,021	45,598	5,226
Repairs.....	19,887	33,659	3,296	30,363	75,596	32,904	42,602	9,504	7,567	6,149	1,347	6,117	3,952	1,605
Salaries and wages.....	140,186	198,619	50,125	148,494	1,531,973	783,269	742,704	286,004	63,664	212,105	166,679	94,067	27,455	7,643
Insurance.....	31,895	28,340	2,034	26,306	150,319	94,393	55,926	19,489	5,653	15,530	10,636	7,109	6,043	1,228
Legal and professional fees.....	7,197	19,696	9,604	49,492	202,618	202,618	202,618	9,692	1,662	83,152	19,087	8,883	13,890	1,305
Commissions.....	10,540	35,215	17,321	17,864	16,559	7,631	8,928	2,743	4,761	9,647	3,167	2,522	8,961	1,576
Amortization.....	3	1,215	4	1,211	1,984	776	1,228	303	268	430	6	411	114	137
Retirement plans, etc.....	546	1,300	88	1,212	20,530	14,872	5,658	1,791	137	1,662	733	426	613	50
Interest.....	12,447	20,912	779	20,133	74,012	26,600	47,412	4,828	4,175	7,192	7,466	5,941	5,308	1,246
Bad debts.....	4,866	2,160	302	1,858	3,467	1,750	2,217	4,043	220	1,848	1,377	1,274	1,421	30
Casualty losses.....	2,878	4,661	460	4,201	2,590	802	1,783	658	156	312	129	129	1,484	1,254
Depletion.....	1	1	1	23	206	23	183	16	170	—	—	—	679	5
Other business deductions.....	235,432	516,919	117,249	399,670	1,670,369	869,481	800,448	481,008	1,021	184,468	165,357	116,175	208,310	27,373
Gross profit (less loss).....	1,079,632	1,321,933	332,872	989,061	12,131,125	7,042,667	5,148,458	2,534,347	362,279	976,738	612,385	343,800	701,891	14,422
Gross profit.....	1,100,758	1,325,856	332,943	992,913	12,131,404	7,042,736	5,148,458	2,534,612	363,310	977,505	613,003	343,800	703,985	14,422
Gross loss.....	1,126	3,923	71	3,832	374	76	278	265	1,035	766	18	18	311	311
Net profit (less loss).....	469,341	195,930	103,009	32,921	7,172,225	4,443,637	2,728,588	1,407,632	129,037	370,025	470,644	241,858	348,311	38,964
Net profit.....	495,404	372,408	122,180	290,228	7,209,025	4,460,465	2,748,560	1,430,531	143,718	361,643	480,643	307,373	394,447	39,748
Net loss.....	26,063	176,478	19,171	157,307	36,800	16,828	19,972	22,849	34,661	20,618	1,344	7,515	46,128	11,894
BUSINESSES WITH NET PROFIT														
Business receipts.....	1,792,759	1,401,962	325,760	1,076,202	12,849,389	7,232,798	5,616,631	2,573,839	371,111	1,147,580	955,649	606,430	754,146	117,206
Business deductions, total.....	1,297,355	1,029,554	203,580	825,974	5,640,364	2,772,293	2,868,071	1,143,308	227,393	756,907	475,606	299,057	359,693	66,458
Cost of sales and operations, total.....	748,313	322,893	33,218	289,685	832,547	215,685	616,862	85,486	32,548	221,245	22,505	16,334	98,157	29,224
Inventory, beginning-of-year.....	86,169	124,882	1,222	123,660	13,231	2,124	11,167	13	17,03	21,245	1,259	200	12,332	3,720
Merchandise purchased.....	115,137	108,597	1,792	106,807	103,708	36,541	137,257	23,455	9,964	32,381	1,526	1,226	33,352	50,316
Cost of labor.....	132,716	151,343	15,660	43,893	184,019	48,066	135,973	8,073	9,160	109,345	14,707	3,303	18,054	1,287
Material and supplies.....	152,456	38,603	4,171	34,432	311,960	213,476	213,476	60,564	12,736	15,170	3,568	3,466	34,324	1,952
Other costs.....	39,911	74,082	8,006	65,638	169,544	39,576	129,965	56,013	11,853	73,839	4,876	4,023	23,781	4,228
Less: Inventory, end-of-year.....	97,015	27,118	(*)	26,820	13,243	1,360	11,883	(*)	1,568	6,595	(*)	(*)	14,439	4,228
Depreciation.....	63,845	77,663	10,316	67,347	359,730	189,506	170,224	60,019	20,999	24,592	34,549	24,477	17,785	4,428
Taxes.....	34,892	31,392	3,722	27,670	158,782	74,320	84,462	23,273	13,104	17,597	13,539	8,834	4,691	711
Rent.....	42,743	60,581	5,051	55,530	495,216	280,804	214,412	117,813	8,893	31,243	45,161	27,702	30,887	2,022
Repairs.....	16,474	21,301	2,824	18,477	70,280	32,048	38,232	8,663	6,623	5,986	1,942	5,319	2,977	300
Salaries and wages.....	127,571	138,475	36,738	101,737	1,461,131	733,332	677,799	275,495	57,677	184,560	160,000	87,532	24,798	5,619
Insurance.....	27,962	16,533	1,399	15,174	144,554	92,854	51,700	18,346	4,553	14,374	9,915	3,449	5,164	798
Legal and professional fees.....	5,812	14,465	4,766	39,527	198,140	197,387	197,387	8,916	1,264	75,896	18,340	8,266	11,236	636
Commissions.....	10,384	27,971	13,331	14,240	16,526	7,625	8,901	2,540	3,833	9,532	2,901	2,256	7,084	1,246
Amortization.....	1	1,215	4	1,211	1,984	776	1,228	303	268	430	6	411	114	137
Retirement plans, etc.....	546	1,251	86	1,165	20,441	14,800	5,641	1,790	21	1,494	733	426	613	50
Interest.....	9,975	12,644	632	12,012	66,026	24,583	41,443	3,784	3,146	6,246	5,951	4,514	2,893	467
Bad debts.....	3,527	1,023	272	1,295	3,487	1,744	2,217	4,043	220	1,848	1,377	1,274	1,421	30
Casualty losses.....	2,184	415	207	208	1,777	796	1,228	303	268	430	6	411	114	137
Depreciation.....	203,126	305,783	91,054	214,729	1,612,338	855,448	756,890	450,270	74,481	163,113	152,960	105,243	152,436	20,028
Other business deductions.....	1,044,446	1,079,059	292,542	786,517	4,999,769	2,488,353	2,488,353	338,563	933,144	343,048	590,076	307,373	655,487	87,982
Gross profit.....	495,404	372,408	122,180	290,228	7,209,025	4,460,465	2,748,560	1,430,531	143,718	390,643	480,643	307,373	394,447	50,748

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Loss exceeds profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

PROPRIETORSHIPS

Table 2.3—INCOME STATEMENT FOR FARM INDUSTRIES

Item	Total farms	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms
	(1)	(2)	(3)	(4)	(5)	(6)
FARMS WITH AND WITHOUT NET PROFIT						
Number of farms.....	3,042,564	1,200,523	139,942	1,470,833	57,303	173,963
(Thousand dollars)						
Farm business receipts, total.....	35,017,457	10,980,912	1,907,282	21,143,282	215,539	770,442
Sale of livestock, crop, and products during year.....	32,427,866	9,410,523	1,876,695	20,183,925	213,440	743,283
Agricultural program payments.....	2,589,591	1,570,389	30,587	959,357	2,099	27,159
Farm deductions, total.....	31,892,608	9,275,865	1,770,911	19,711,386	318,557	815,889
Cost of farm products sold.....	5,652,595	392,256	42,489	5,133,073	20,522	64,255
Cost of livestock and products purchased.....	5,656,685	369,960	43,089	5,157,849	21,809	63,978
Inventory, beginning-of-year.....	1,069,618	155,288	14,714	846,706	7,314	45,596
Less: Inventory, end-of-year.....	1,073,708	132,992	15,314	871,482	8,601	45,319
Labor hired.....	2,287,601	782,088	460,065	879,989	34,147	131,312
Repairs, maintenance.....	1,787,546	727,177	87,703	911,084	11,104	50,478
Interest.....	1,708,134	622,431	87,096	948,002	13,998	36,607
Feed purchased.....	4,220,930	323,650	24,044	3,788,148	54,353	30,735
Seed, plants purchased.....	761,814	339,702	76,138	294,208	897	50,869
Fertilizers, lime.....	1,930,319	973,376	144,527	784,407	2,231	25,778
Machine hire.....	814,534	403,862	41,572	353,291	2,463	13,346
Supplies purchased.....	782,714	230,866	96,346	399,216	15,595	40,691
Breeding fees.....	56,656	4,406	192	46,091	5,051	916
Veterinary, medicine.....	203,011	24,453	1,438	165,982	7,031	2,107
Gasoline, fuel, oil ..	1,494,783	654,907	60,518	741,204	6,235	31,919
Storage, warehousing.....	46,900	22,575	14,526	9,578	17	204
Taxes.....	1,273,598	491,688	93,821	626,643	10,440	51,006
Insurance.....	608,590	255,516	35,380	291,198	6,828	19,668
Utilities.....	521,803	158,651	34,817	300,746	9,008	18,581
Rent of farm, pasture.....	1,065,475	479,745	70,771	492,887	5,908	16,164
Freight, trucking.....	266,494	41,785	18,500	196,564	1,643	8,002
Conservation expenses.....	80,439	33,359	2,039	44,211	87	743
Retirement plans, etc.....	1,225	512	91	551	43	28
Depreciation.....	4,126,359	1,586,896	181,816	2,191,645	48,926	117,076
Amortization.....	560	187	34	214	27	98
Depletion.....	1,012	501	9	281	-	221
Other expenses.....	2,201,516	725,276	196,979	1,112,173	62,003	105,085
Gross farm profit (less loss).....	29,364,862	10,588,656	1,864,793	16,010,209	195,017	706,187
Gross farm profit.....	29,375,417	10,590,240	1,865,767	16,016,656	195,856	706,898
Gross farm loss.....	10,555	1,584	974	6,447	839	711
Net farm profit (less loss).....	3,124,849	1,705,047	136,371	1,431,896	1103,018	145,447
Net farm profit.....	5,538,883	2,316,864	304,668	2,749,544	21,166	146,641
Net farm loss.....	2,414,034	611,817	168,297	1,317,648	1,4184	192,088
FARMS WITH NET PROFIT						
Number of farms.....	1,850,058	824,546	75,662	879,850	11,114	58,886
(Thousand dollars)						
Farm business receipts, total.....	27,840,308	9,087,047	1,459,612	16,580,459	102,062	611,128
Sale of livestock, crop, and products during year.....	25,778,348	7,800,291	1,436,763	15,847,611	100,967	592,716
Agricultural program payments.....	2,061,960	1,286,756	22,849	732,848	1,095	18,412
Farm deductions, total.....	22,301,425	6,770,183	1,154,944	13,830,915	80,896	464,487
Cost of farm products sold.....	4,216,892	311,917	30,910	3,822,211	4,166	47,688
Cost of livestock and products purchased.....	4,241,241	305,819	31,600	3,852,791	4,300	46,731
Inventory, beginning-of-year.....	772,721	120,635	12,834	609,726	1,395	28,131
Less: Inventory, end-of-year.....	797,070	114,537	13,524	640,306	1,529	27,174
Labor hired.....	1,534,493	581,318	307,658	546,550	11,210	87,757
Repairs, maintenance.....	1,236,484	533,406	53,335	622,387	2,704	24,652
Interest.....	1,030,781	395,054	41,504	580,880	790	12,553
Feed purchased.....	3,024,838	227,651	15,813	2,749,135	16,395	15,844
Seed, plants purchased.....	570,997	258,270	61,624	217,716	392	32,995
Fertilizers, lime.....	1,385,701	716,307	98,191	555,991	1,004	14,208
Machine hire.....	577,131	303,421	25,989	239,319	225	8,177
Supplies purchased.....	552,591	167,467	69,427	277,876	8,285	29,536
Breeding fees.....	38,866	2,750	73	33,994	2,003	46
Veterinary, medicine.....	140,490	16,930	807	120,500	1,434	819
Gasoline, fuel, oil.....	1,085,777	501,239	40,385	525,162	2,170	16,821
Storage, warehousing.....	38,142	19,545	10,786	7,657	-	154
Taxes.....	861,968	356,049	54,748	424,000	2,629	24,542
Insurance.....	422,983	188,229	22,846	200,067	1,880	9,961
Utilities.....	352,314	112,038	20,246	206,523	2,771	10,736
Rent of farm, pasture.....	750,919	357,547	52,483	328,941	1,334	10,614
Freight, trucking.....	201,525	31,680	14,865	147,581	339	7,060
Conservation expenses.....	45,113	19,354	1,062	24,570	11	116
Retirement plans, etc.....	998	437	81	421	41	18
Depreciation.....	2,803,012	1,157,322	109,071	1,473,657	9,947	53,015
Amortization.....	192	131	16	21	-	24
Depletion.....	465	342	-	29	-	94
Other expenses.....	1,428,753	511,779	123,024	725,727	11,166	57,057
Gross farm profit.....	23,623,416	8,775,130	1,428,702	12,758,248	97,896	563,440
Net farm profit.....	5,538,883	2,316,864	304,668	2,749,544	21,166	146,641

¹Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
ALL INDUSTRIES														
Total.....	9,211,613	222,105,222	127,206,770	9,050,068	23,937,751	31,870,535	11,936,421	6,856,896	197,552,082	109,275,642	6,739,184	20,731,913	36,755,091	10,126,821
\$1 under \$1,000.....	1,400,030	677,086	421,431	211,479	46,096	1,476,811	64,170	671,571	360,610	61,105	16,904	5,457	197,050	11,789
\$1,000 under \$2,500.....	1,362,187	2,271,575	860,758	298,523	99,126	1,511,897	90,156	908,695	1,526,133	318,274	83,652	36,315	720,186	30,117
\$2,500 under \$5,000.....	1,259,278	4,563,587	1,524,439	469,622	213,525	943,361	161,570	1,084,718	3,467,800	802,456	219,451	102,403	1,484,357	62,749
\$5,000 under \$10,000.....	1,328,257	9,582,781	3,201,931	801,949	482,293	2,612,494	297,199	1,084,718	7,839,938	2,056,343	504,105	320,583	3,165,586	170,950
\$10,000 under \$25,000.....	1,659,277	26,874,283	10,354,076	2,066,154	2,110,060	6,242,725	924,725	1,427,067	23,244,418	7,972,577	1,633,334	1,360,555	7,360,555	675,051
\$25,000 under \$50,000.....	958,356	33,945,099	15,278,461	1,855,758	7,735,898	7,370,229	1,432,631	853,443	30,286,481	12,799,573	1,541,220	3,200,937	7,886,771	1,216,533
\$50,000 under \$100,000.....	609,333	42,400,991	22,477,536	1,429,909	5,380,028	4,698,316	1,385,792	38,874,315	19,938,555	12,799,573	1,541,220	3,200,937	7,886,771	1,216,533
\$100,000 under \$200,000.....	292,420	40,170,799	23,730,534	941,250	5,353,376	4,701,821	1,385,792	268,297	36,864,778	23,314,575	1,220,995	4,780,782	8,065,009	2,096,184
\$200,000 under \$500,000.....	119,183	34,393,841	24,880,226	386,321	4,226,355	2,150,493	1,436,376	110,071	31,707,812	22,806,040	495,577	3,855,346	2,346,748	2,192,922
\$500,000 or more.....	27,136	27,195,280	22,389,717	323,343	2,262,429	690,766	1,524,282	23,887	23,379,797	19,206,144	241,269	1,948,541	835,185	1,354,419
Receipts not reported.....	195,476	-	87,261	65,560	15,547	1,324,536	25,224	-	-	-	-	-	-	-
AGRICULTURE, FORESTRY, AND FISHERIES														
Total.....	3,205,683	37,361,795	22,097,507	4,275,452	2,683,333	3,545,128	1,106,436	1,968,988	29,860,287	15,856,932	2,904,167	1,871,190	6,056,162	817,512
\$1 under \$1,000.....	654,789	307,601	324,764	141,614	33,203	1,352,566	8,410	255,304	126,588	33,381	6,882	3,770	69,216	936
\$1,000 under \$2,500.....	569,087	944,899	604,105	193,336	101,406	1,178,841	24,129	297,047	498,716	175,471	40,469	19,224	191,670	3,487
\$2,500 under \$5,000.....	468,612	1,690,708	932,102	273,279	101,406	23,448	37,639	256,495	1,078,193	417,018	105,653	43,372	340,083	15,300
\$5,000 under \$10,000.....	468,421	3,356,907	1,707,217	486,695	176,169	379,314	56,537	242,049	2,420,707	986,403	276,249	302,807	773,778	31,669
\$10,000 under \$25,000.....	590,110	9,469,519	4,608,402	1,257,023	509,078	1,614,882	225,875	487,980	7,878,917	3,450,015	986,206	353,807	1,973,980	175,561
\$25,000 under \$50,000.....	243,685	8,410,412	4,468,375	988,609	582,685	1,276,725	225,522	271,118	7,160,430	3,521,974	409,968	398,087	1,823,841	187,000
\$50,000 under \$100,000.....	77,881	5,304,540	3,184,708	514,076	499,176	625,293	214,944	55,233	4,793,492	2,111,305	174,628	272,009	760,239	164,258
\$100,000 under \$200,000.....	23,026	3,089,977	2,073,002	326,165	361,333	239,318	138,748	18,778	2,473,460	1,561,354	174,628	272,009	315,111	91,608
\$200,000 under \$500,000.....	6,998	1,600,789	95,811	207,873	207,873	1,600,789	130,681	1,700	1,646,343	1,256,070	69,612	152,476	123,885	95,750
\$500,000 or more.....	2,141	2,751,740	2,526,976	43,852	124,250	22,078	71,582	1,700	2,136,390	1,943,941	28,425	86,479	54,359	51,943
Receipts not reported.....	102,933	-	67,067	45,010	7,521	1,157,306	2,582	-	-	-	-	-	-	-
Farms														
Total.....	3,042,564	35,017,457	21,234,737	4,126,359	2,287,601	3,124,849	1,073,708	1,850,058	27,840,308	15,152,675	2,803,012	1,534,493	5,538,883	797,070
\$1 under \$1,000.....	617,066	289,790	321,115	135,181	31,337	1,338,023	7,520	235,602	115,976	32,682	5,833	3,704	63,448	936
\$1,000 under \$2,500.....	544,242	904,469	598,308	186,109	58,831	1,180,332	23,567	274,684	497,556	173,597	37,810	18,768	177,366	3,336
\$2,500 under \$5,000.....	442,558	1,594,110	916,553	260,390	94,114	248	37,464	312,863	2,270,243	409,001	97,181	38,283	308,252	13,252
\$5,000 under \$10,000.....	567,137	3,189,152	1,683,121	474,529	164,056	312,759	54,946	466,056	2,270,243	966,041	288,212	92,450	630,094	31,520
\$10,000 under \$25,000.....	230,598	7,953,619	4,525,925	1,228,642	433,712	1,504,606	221,464	195,361	7,598,135	3,383,193	966,128	308,193	1,835,110	176,018
\$25,000 under \$50,000.....	72,721	4,941,245	2,773,032	492,148	421,273	1,172,572	212,774	60,336	6,758,207	3,422,557	781,044	360,459	1,408,593	184,543
\$50,000 under \$100,000.....	20,809	2,784,484	1,553,065	221,055	297,261	552,351	122,093	16,378	4,131,410	2,429,138	393,941	329,385	680,968	162,635
\$100,000 under \$200,000.....	6,168	1,815,908	1,257,163	89,315	161,037	59,241	126,362	4,965	2,199,833	1,460,620	162,247	198,084	262,414	87,733
\$200,000 under \$500,000.....	1,851	2,460,598	2,283,432	40,602	106,805	16,935	62,453	1,447	1,888,280	1,135,248	64,248	113,865	106,087	91,609
\$500,000 or more.....	96,797	-	66,289	42,079	7,216	1,147,364	2,341	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Field crop farms														
Total.....	1,200,523	10,980,912	5,092,750	1,586,896	782,088	1,705,047	132,992	824,546	9,087,047	3,774,450	1,157,322	581,318	2,316,864	114,537
\$1 under \$1,000.....	294,232	135,979	98,084	50,013	10,213	1,828,818	23	150,972	69,442	16,503	3,651	2,427	40,597	-
\$1,000 under \$2,500.....	232,269	581,172	189,205	68,127	26,022	1,245,762	674	125,462	241,171	76,910	18,475	11,787	100,224	-
\$2,500 under \$5,000.....	175,831	631,091	295,057	77,606	24,852	66,995	9,978	121,701	437,951	159,503	43,180	17,828	149,460	1,703
\$5,000 under \$10,000.....	174,397	1,260,984	563,402	196,240	68,225	202,917	7,568	131,872	933,242	368,903	117,006	47,386	285,059	47,469
\$10,000 under \$25,000.....	218,962	3,499,846	1,475,665	552,542	184,723	705,269	42,466	184,797	2,964,720	1,136,961	429,665	135,537	808,635	41,890
\$25,000 under \$50,000.....	75,096	2,563,674	1,135,131	358,353	174,364	491,183	29,913	66,360	2,275,278	938,235	307,994	139,803	552,744	27,258
\$50,000 under \$100,000.....	20,524	1,379,458	669,235	177,410	133,946	230,386	14,832	18,277	1,227,924	569,595	151,042	124,248	236,474	12,630
\$100,000 under \$200,000.....	5,111	667,290	349,430	74,067	31,218	77,707	7,383	4,345	565,480	273,957	62,955	69,032	94,819	7,317
\$200,000 under \$500,000.....	1,185	318,027	208,801	25,447	43,101	25,447	12,091	939	248,205	156,760	19,061	31,589	22,263	7,677
\$500,000 or more.....	1,173	143,391	110,383	6,396	17,348	2,861	11,868	121	109,634	75,976	4,293	11,681	6,589	11,593
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4 --NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Cont.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
AGRICULTURE, FORESTRY, AND FISHERIES--Continued														
Farms--Continued														
Fruit, tree nut, and vegetable farms														
Total.....	139,942	1,907,282	1,210,308	181,816	460,065	136,371	15,314	75,662	1,459,612	818,825	109,071	307,658	304,668	13,524
\$1 under \$1,000.....	35,595	13,766	18,746	8,009	3,817	124,161	-	9,939	4,269	1,566	131	286	2,112	-
\$1,000 under \$2,500.....	22,998	36,275	26,753	8,678	3,630	13,599	-	11,780	18,788	6,824	1,528	1,363	7,621	-
\$2,500 under \$5,000.....	21,942	80,230	47,988	13,697	12,936	1,481	14.3	14.3	33,978	22,585	2,779	1,363	16,047	-
\$5,000 under \$10,000.....	16,940	116,969	65,867	17,200	18,855	4,801	16	16	80,244	32,846	4,467	9,823	26,663	-
\$10,000 under \$25,000.....	17,446	274,568	162,299	28,476	68,110	26,533	36	12,793	197,131	95,214	18,582	39,439	48,965	-
\$25,000 under \$50,000.....	10,748	385,125	222,886	33,541	88,974	49,599	8,801	8,608	307,535	164,923	23,740	65,058	67,996	7,811
\$50,000 under \$100,000.....	5,384	364,627	210,497	31,365	91,036	61,297	3,474	4,688	321,630	177,601	24,637	74,512	31,376	3,272
\$100,000 under \$200,000.....	1,906	272,421	179,092	21,076	82,182	21,957	503	1,277	186,121	109,836	13,070	44,989	33,045	281
\$200,000 under \$500,000.....	594	176,910	114,695	11,010	45,478	19,748	2,336	501	144,961	89,603	8,642	35,088	22,716	2,160
\$500,000 or more.....	186	186,391	132,940	6,285	42,422	5,034	155	155	144,955	118,027	4,495	30,832	8,527	-
Receipts not reported.....	6,203	-	5,645	2,479	625	113,169	-	-	-	-	-	-	-	-
Livestock farms														
Total.....	1,470,833	21,143,282	14,191,588	2,191,645	879,989	1,431,896	871,482	879,850	16,580,459	10,170,175	1,473,697	546,550	2,749,544	640,306
\$1 under \$1,000.....	215,489	112,867	154,101	55,567	12,031	1,624,200	5,200	55,262	32,206	12,371	1,346	805	15,411	903
\$1,000 under \$2,500.....	251,792	428,901	340,420	91,332	22,220	1,422,940	103,233	103,233	179,302	80,768	1,470	4,254	56,214	2,811
\$2,500 under \$5,000.....	229,728	827,743	535,143	135,870	41,309	1,020,288	25,371	130,909	475,038	218,651	44,940	12,337	130,383	13,533
\$5,000 under \$10,000.....	237,938	1,719,444	998,104	243,649	68,836	1,09,022	42,271	160,874	1,175,598	542,906	32,400	31,831	299,250	24,334
\$10,000 under \$25,000.....	320,131	5,151,951	2,790,239	647,958	182,075	763,124	160,354	262,740	4,280,089	2,097,234	506,175	124,170	962,055	122,164
\$25,000 under \$50,000.....	140,476	4,852,627	2,893,306	547,613	206,869	2,618,694	175,542	117,371	4,060,374	2,253,543	440,013	142,458	760,958	142,730
\$50,000 under \$100,000.....	44,337	3,032,337	2,090,781	266,371	158,109	245,694	91,732	36,071	2,460,184	1,614,539	207,145	113,664	326,859	145,517
\$100,000 under \$200,000.....	12,639	1,692,293	1,317,892	115,872	93,172	54,873	91,184	9,712	1,311,178	983,887	77,730	37,357	113,642	76,932
\$200,000 under \$500,000.....	4,161	1,255,004	1,082,301	48,086	97,588	27,407	111,863	3,381	1,048,168	862,823	33,957	58,364	54,803	81,700
\$500,000 or more.....	1,425	2,070,115	1,970,591	25,314	36,816	7,511	46,372	1,116	1,588,322	1,503,453	15,046	21,410	29,969	29,982
Receipts not reported.....	12,960	-	18,435	14,013	964	138,744	1,755	-	-	-	-	-	-	-
Animal specialty farms														
Total.....	57,303	215,539	218,278	48,926	34,147	1,103,018	8,601	11,114	102,062	63,394	9,947	11,210	21,166	1,529
\$1 under \$1,000.....	20,957	8,808	24,157	6,910	1,668	127,614	1,451	2,738	1,751	839	104	23	4,706	33
\$1,000 under \$2,500.....	10,759	16,433	21,207	4,646	1,701	116,796	2,071	3,370	4,618	2,534	332	9	1,488	828
\$2,500 under \$5,000.....	4,456	16,355	21,176	3,874	2,779	114,496	1,378	2,951	13,297	7,041	1,028	527	3,934	-
\$5,000 under \$10,000.....	3,093	23,119	23,663	4,091	1,955	18,534	1,425	1,393	21,036	11,006	2,244	638	6,064	541
\$10,000 under \$25,000.....	2,646	38,883	32,481	6,418	5,008	17,129	1,124	1,393	21,036	11,006	2,244	638	6,064	541
\$25,000 under \$50,000.....	1,351	45,641	38,285	7,227	6,382	17,642	142	956	41,183	27,141	3,042	6,903	6,978	94
\$50,000 under \$100,000.....	549	35,612	25,333	4,530	8,549	1,502	605	106	20,177	12,833	3,197	3,110	2,080	33
\$100,000 under \$200,000.....	146	30,648	23,603	6,015	5,723	13,440	238	106	20,177	12,833	3,197	3,110	2,080	33
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 or more.....	13,346	-	8,373	5,215	382	115,865	167	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other farms														
Total.....	173,963	770,442	521,813	117,076	131,312	145,447	45,319	58,886	611,128	327,831	53,015	87,757	146,641	27,174
\$1 under \$1,000.....	50,793	18,370	26,027	14,682	3,608	141,010	846	16,691	8,308	1,403	601	163	4,706	-
\$1,000 under \$2,500.....	26,417	41,633	20,653	13,296	3,248	110,204	946	15,691	25,677	6,561	2,770	1,335	11,819	-
\$2,500 under \$5,000.....	10,551	38,651	17,884	9,343	4,218	16,688	4,224	6,883	24,113	5,306	2,784	1,688	11,145	16
\$5,000 under \$10,000.....	10,259	68,636	32,085	13,349	6,205	4,553	3,706	7,942	54,041	18,154	9,609	3,167	16,405	2,717
\$10,000 under \$25,000.....	7,927	118,834	67,241	13,248	13,796	16,989	17,684	6,328	95,159	43,276	10,062	8,409	27,591	9,423
\$25,000 under \$50,000.....	2,927	106,552	62,126	9,575	15,350	20,775	8,338	2,588	95,441	52,598	7,808	11,606	24,253	6,650
\$50,000 under \$100,000.....	1,917	129,211	79,186	12,472	29,633	16,476	3,450	1,478	100,068	53,520	9,564	21,592	22,323	1,236
\$100,000 under \$200,000.....	1,062	140,456	96,944	8,180	27,987	18,963	3,568	979	128,488	87,167	7,384	24,823	19,972	3,203
\$200,000 under \$500,000.....	181	54,334	42,709	1,791	13,315	3,924	106	106	31,059	20,333	1,188	7,830	5,522	72
\$500,000 or more.....	59	53,670	44,079	1,433	8,773	2,523	4,056	52	48,774	39,513	1,245	7,144	2,905	3,857
Receipts not reported.....	61,545	-	33,479	19,707	5,179	1,77,768	419	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued												
<i>Agricultural services</i>												
Total.....	51,432	563,187	136,112	32,817	130,320	145,507	6,422	44,834	515,479	163,163	28,143	117,847
\$1 under \$1,000.....	10,278	5,509	160	1,234	50	1,733	135	7,636	4,318	29	638	31
\$1,000 under \$2,500.....	8,221	13,750	1,107	1,042	169	6,669	31	7,547	13,700	929	975	2
\$2,500 under \$5,000.....	8,912	31,713	3,916	1,626	1,626	12,972	31	27,428	27,428	1,638	2,445	81
\$5,000 under \$10,000.....	11,649	80,036	11,587	4,617	5,551	39,773	248	10,438	71,016	3,711	3,557	908
\$10,000 under \$25,000.....	7,420	117,899	39,930	6,312	24,444	36,944	3,121	6,581	103,756	31,795	5,398	19,970
\$25,000 under \$50,000.....	3,073	101,966	30,734	9,807	33,114	15,397	56	101,698	101,698	30,155	5,793	32,382
\$50,000 under \$100,000.....	1,928	100,803	46,709	5,490	13,317	15,464	970	1,441	96,058	41,939	4,736	28,983
\$100,000 under \$200,000.....	352	49,988	23,783	2,803	17,268	7,012	242	288	38,557	17,975	2,898	13,428
\$200,000 under \$500,000.....	167	41,796	21,583	1,054	11,963	4,603	1,172	1,796	31,563	1,054	1,054	7,114
\$500,000 or more.....	26	18,737	14,645	465	5,623	1,098	395	5	17,782	14,279	444	5,335
Receipts not reported.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-
Other Agriculture, Forestry, and Fisheries												
Total.....	111,927	1,779,141	666,632	116,276	265,412	274,772	26,306	74,096	1,504,500	535,094	73,012	218,350
\$1 under \$1,000.....	27,445	12,302	3,489	5,147	1,816	116,341	755	12,096	6,234	600	411	35
\$1,000 under \$2,500.....	16,642	26,680	4,690	6,185	1,642	45,175	81	9,916	16,460	1,145	1,634	35
\$2,500 under \$5,000.....	17,544	66,185	11,798	3,973	6,006	10,176	234	14,136	53,106	1,145	1,634	54
\$5,000 under \$10,000.....	12,145	87,719	12,509	7,549	8,562	26,821	1,343	10,748	79,448	11,651	1,634	18,231
\$10,000 under \$25,000.....	15,553	255,538	42,547	22,071	30,922	73,332	1,290	13,343	211,056	33,593	14,780	25,644
\$25,000 under \$50,000.....	10,009	354,827	82,907	26,493	57,632	85,156	2,692	8,489	300,576	69,462	18,131	45,719
\$50,000 under \$100,000.....	3,422	136,562	64,787	16,438	46,366	36,960	1,841	2,984	111,224	40,238	11,393	39,719
\$100,000 under \$200,000.....	1,825	66,000	32,403	12,307	16,836	9,554	578	1,712	49,070	22,599	10,082	60,497
\$200,000 under \$500,000.....	263	189,783	101,043	3,772	13,553	3,447	524	152,938	99,139	4,310	2,048	13,195
\$500,000 or more.....	264	272,105	228,899	4,765	11,522	4,045	8,504	230,323	191,462	2,213	2,213	9,844
Receipts not reported.....	5,875	-	654	2,304	305	19,461	239	-	-	-	-	-
MINING												
Total.....	43,438	1,219,968	267,159	118,096	144,120	173,873	4,320	22,799	771,051	163,037	56,465	100,654
\$1 under \$1,000.....	9,899	3,090	800	1,538	170	19,532	-	3,080	1,457	37	91	68
\$1,000 under \$2,500.....	5,151	9,337	1,214	1,714	388	15,591	-	3,301	6,495	174	417	51
\$2,500 under \$5,000.....	5,580	20,212	3,230	4,231	1,283	18,078	-	3,610	13,371	482	1,724	132
\$5,000 under \$10,000.....	5,616	40,236	7,286	4,514	1,136	14,583	-	3,736	26,615	3,665	1,438	672
\$10,000 under \$25,000.....	5,259	83,658	8,423	9,295	4,224	17,103	-	3,203	56,096	3,906	1,438	1,620
\$25,000 under \$50,000.....	3,655	134,323	27,016	14,012	15,021	3,146	498	2,576	93,948	18,563	6,871	23,573
\$50,000 under \$100,000.....	2,233	161,805	20,760	19,156	13,191	113,111	1,580	1,580	113,111	121,980	16,772	13,102
\$100,000 under \$200,000.....	1,647	229,535	53,768	21,380	38,236	2,803	1,904	1,114	159,762	33,686	11,571	15,433
\$200,000 under \$500,000.....	634	203,905	47,301	15,211	25,591	119,077	1,463	336	127,122	29,933	7,410	13,806
\$500,000 or more.....	305	333,867	95,161	25,585	39,711	119,018	507	163	175,430	57,535	12,562	26,384
Receipts not reported.....	3,509	-	2,198	1,400	999	116,274	102	-	-	-	-	-
CONTRACT CONSTRUCTION												
Total.....	663,301	19,533,720	11,783,574	546,404	4,128,498	4,886,567	515,852	596,502	17,702,083	10,518,563	470,842	3,687,273
\$1 under \$1,000.....	53,305	30,848	8,284	5,592	1,994	348	1,111	39,036	23,948	2,667	986	381
\$1,000 under \$2,500.....	17,174	27,556	27,556	11,345	6,417	65,538	1,972	77,867	132,770	18,168	6,002	4,518
\$2,500 under \$5,000.....	107,460	383,822	76,839	21,448	14,301	191,995	4,348	100,771	361,037	65,686	16,369	11,113
\$5,000 under \$10,000.....	124,425	805,362	196,205	35,625	55,859	372,771	16,617	108,196	774,291	130,409	31,479	51,046
\$10,000 under \$25,000.....	123,295	2,063,671	866,866	11,647	32,430	391,053	23,368	1,307,394	1,807,394	754,911	81,279	278,083
\$25,000 under \$50,000.....	73,930	2,601,524	1,350,438	94,357	582,198	512,522	39,957	69,635	2,447,324	1,443,676	82,540	541,940
\$50,000 under \$100,000.....	52,819	3,725,023	2,274,409	97,296	891,357	994,190	93,322	2,043,592	3,430,125	2,043,592	89,650	793,792
\$100,000 under \$200,000.....	27,235	3,775,085	2,579,798	86,532	941,477	1,366,791	136,791	25,322	3,498,323	2,300,775	78,269	866,291
\$200,000 under \$500,000.....	11,972	3,459,088	2,548,076	55,403	807,248	236,992	11,027	3,172,699	3,172,699	2,300,094	50,102	725,895
\$500,000 or more.....	2,463	2,334,501	1,847,698	44,785	502,355	78,477	69,167	2,060	1,953,572	1,535,365	35,539	414,214
Receipts not reported.....	7,223	-	5,367	2,374	872	118,185	2,624	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit							
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory end-of- year (Thousand dollars)
CONTRACT CONSTRUCTION—Continued														
General Contractors														
Total.....	123,540	8,169,018	5,995,535	185,763	1,465,848	688,357	296,245	103,826	7,165,701	5,164,021	151,822	1,244,806	779,756	233,472
\$1 under \$1,000.....	3,648	1,718	259	1,432	71	12,809	50	5,665	7,928	502	253	220	5,224	955
\$1,000 under \$2,500.....	5,200	2,235	1,267	2,235	261	2,404	955	7,868	28,872	5,018	1,990	1,045	14,943	10,011
\$2,500 under \$5,000.....	9,765	34,964	7,942	3,551	2,342	12,190	1,131	10,519	97,535	28,710	5,563	9,875	39,225	1,714
\$5,000 under \$10,000.....	15,218	110,053	34,360	7,822	13,747	33,499	3,014	21,467	370,172	171,886	17,107	59,321	105,740	7,451
\$10,000 under \$25,000.....	25,787	447,815	228,349	21,186	84,091	89,130	7,898	19,829	720,230	420,524	27,761	143,499	127,906	34,703
\$25,000 under \$50,000.....	21,685	790,739	475,452	31,765	189,273	121,228	83,664	11,958	1,231,784	826,322	26,396	225,008	157,004	59,001
\$50,000 under \$100,000.....	19,071	1,396,302	933,620	30,004	265,953	143,359	80,662	6,088	1,587,848	1,188,608	21,641	298,579	137,372	81,125
\$100,000 under \$200,000.....	12,406	1,753,900	1,352,815	31,450	327,445	141,469	87,619	1,303	1,791,934	1,409,165	21,641	211,595	58,593	38,512
\$200,000 under \$500,000.....	6,728	1,983,943	1,377,202	25,472	337,982	110,212	48,715	1,303	1,329,598	1,083,286	23,576	211,595	58,593	38,512
\$500,000 or more.....	1,623	1,640,215	1,340,248	30,882	275,151	47,350	(*)	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Building construction														
Total.....	105,938	7,118,354	5,443,534	107,601	1,235,824	597,819	288,816	90,295	6,261,762	4,711,596	87,537	1,044,817	667,114	226,338
\$1 under \$1,000.....	2,442	1,461	245	419	71	1,130	50	5,141	7,215	499	169	199	4,834	955
\$1,000 under \$2,500.....	4,444	8,257	2,187	2,187	204	3,251	955	7,196	26,730	5,018	1,843	1,045	13,343	10,011
\$2,500 under \$5,000.....	8,411	30,696	7,043	2,527	1,477	12,493	1,131	10,745	77,924	24,005	3,699	8,158	32,904	1,714
\$5,000 under \$10,000.....	12,183	89,148	26,652	5,948	11,946	26,828	3,014	18,897	332,957	159,765	12,944	84,825	94,952	7,451
\$10,000 under \$25,000.....	22,173	392,314	206,283	15,246	75,933	82,260	7,623	16,880	612,206	394,040	16,435	120,173	106,950	34,703
\$25,000 under \$50,000.....	18,331	668,737	442,081	17,315	133,648	102,993	48,026	10,197	1,076,387	782,878	14,778	192,817	134,017	59,703
\$50,000 under \$100,000.....	16,724	1,225,471	912,023	17,443	231,078	122,755	81,418	5,546	1,446,487	1,113,969	14,778	268,559	131,230	80,373
\$100,000 under \$200,000.....	11,282	1,594,294	1,244,435	17,405	294,445	128,647	86,867	1,082	1,634,738	1,317,450	13,611	251,110	105,079	80,373
\$200,000 under \$500,000.....	6,081	1,792,143	1,469,476	15,846	285,415	95,059	46,782	1,082	1,647,140	1,303,932	9,629	147,961	44,315	36,674
\$500,000 or more.....	1,358	1,311,833	1,129,761	14,214	200,760	35,430	(*)	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Other general contractors														
Total.....	17,602	1,050,664	552,001	78,162	230,024	90,538	7,429	13,531	903,939	452,425	64,285	199,983	112,642	7,134
\$1 under \$1,000.....	2,856	5,637	961	2,889	922	12,829	-	4,064	22,466	4,708	2,095	1,738	8,821	-
\$1,000 under \$2,500.....	3,035	20,905	5,708	1,874	1,801	6,671	167	2,570	37,215	12,121	4,163	4,496	10,788	-
\$2,500 under \$5,000.....	3,614	55,501	22,066	5,940	8,158	6,870	-	2,949	109,024	26,484	11,326	23,326	21,046	275
\$5,000 under \$10,000.....	3,354	122,002	33,371	14,450	24,625	18,835	275	2,184	159,399	73,444	11,967	33,001	22,987	2,039
\$10,000 under \$25,000.....	2,347	166,831	81,597	12,961	34,515	20,382	2,056	1,001	141,381	74,639	12,757	30,090	18,142	2,230
\$25,000 under \$50,000.....	1,124	159,606	88,380	14,045	32,594	16,822	2,245	542	157,196	81,675	8,030	43,944	16,580	752
\$50,000 under \$100,000.....	645	191,800	107,726	9,668	52,567	15,153	1,933	221	282,258	179,354	13,947	63,434	14,278	1,838
\$100,000 under \$200,000.....	265	328,382	210,487	16,668	74,431	11,920	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Special Trade Contractors														
Total.....	517,548	10,712,415	5,571,337	344,601	2,557,450	2,114,898	209,951	473,212	10,132,185	5,168,325	307,165	2,357,632	2,199,986	189,822
\$1 under \$1,000.....	47,029	27,306	7,926	3,888	1,906	2,004	1,061	34,708	21,079	2,450	752	326	13,700	562
\$1,000 under \$2,500.....	83,658	141,450	23,716	9,767	5,729	62,067	613	72,255	122,887	16,250	5,688	4,052	13,700	399
\$2,500 under \$5,000.....	92,034	328,105	63,037	16,017	10,223	171,999	3,217	87,945	277,945	56,953	13,450	8,377	175,568	3,005
\$5,000 under \$10,000.....	94,292	672,487	138,290	27,210	20,962	328,069	6,098	91,692	672,487	146,459	24,320	40,098	334,177	5,081
\$10,000 under \$25,000.....	93,199	1,341,073	609,636	67,694	228,652	477,482	20,358	88,652	1,469,723	560,020	62,000	209,324	493,227	18,425
\$25,000 under \$50,000.....	50,617	1,752,213	850,944	61,571	403,933	377,270	31,758	48,255	1,672,604	802,535	53,294	380,578	386,574	30,683
\$50,000 under \$100,000.....	32,122	2,208,717	1,222,071	63,351	590,342	332,400	46,890	30,471	2,092,527	1,141,041	59,433	540,319	340,224	39,799
\$100,000 under \$200,000.....	14,402	1,961,885	1,211,908	51,865	599,957	217,044	49,069	13,759	1,868,655	1,154,679	49,332	561,221	222,915	47,719
\$200,000 under \$500,000.....	5,077	1,413,895	937,231	28,690	454,808	123,583	30,581	4,770	1,319,515	897,286	27,220	416,383	129,190	30,296
\$500,000 or more.....	806	665,284	484,415	13,995	220,941	29,824	20,284	725	597,137	429,073	11,676	196,994	33,715	13,893
Receipts not reported.....	4,352	-	2,163	752	17	16,444	26	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION—Continued														
Special Trade Contractors—Continued														
Plumbing, heating, and air conditioning														
Total.....	53,997	2,284,017	1,405,846	53,708	457,081	331,435	98,780	47,896	2,163,315	1,311,072	48,210	427,888	344,278	87,094
\$1 under \$1,000.....	3,004	1,704	679	257	17	1247	336	1,999	1,200	307	7	9	634	151
\$1,000 under \$2,500.....	4,776	9,177	2,772	1,831	508	1,082	84	3,268	6,216	1,267	562	450	2,960	—
\$2,500 under \$5,000.....	3,935	14,005	4,362	1,783	491	4,271	339	3,524	12,792	3,455	518	341	4,646	33
\$5,000 under \$10,000.....	6,119	44,502	18,810	2,305	1,162	13,592	1,089	5,538	41,126	15,761	1,992	1,129	14,411	92
\$10,000 under \$25,000.....	11,885	207,168	134,778	7,142	17,196	45,663	8,390	10,420	188,687	99,858	6,599	12,629	48,513	17,529
\$25,000 under \$50,000.....	11,123	395,518	211,756	11,267	64,982	84,763	19,246	10,734	381,461	200,515	10,318	61,877	85,582	19,121
\$50,000 under \$100,000.....	7,438	535,793	328,157	12,549	107,765	76,130	20,110	7,043	503,224	305,830	11,534	18,324	79,333	16,455
\$100,000 under \$200,000.....	3,984	342,734	344,386	10,873	128,302	66,190	23,701	4,813	325,990	324,692	18,562	18,562	92,932	22,932
\$200,000 under \$500,000.....	1,383	379,046	253,312	5,281	91,135	35,047	15,466	1,356	369,173	243,213	3,514	86,596	56,246	13,451
\$500,000 or more.....	162	154,370	126,825	1,420	45,523	5,049	10,323	140	133,444	108,412	1,272	35,257	3,787	4,779
Receipts not reported.....	(*)	—	(*)	—	—	(*)	—	—	—	—	—	—	—	—
Painting, paperhanging, and decorating														
Total.....	106,932	1,193,473	498,231	26,888	332,947	358,603	4,887	101,989	1,130,304	451,078	24,992	298,407	367,313	3,682
\$1 under \$1,000.....	7,306	4,253	599	499	162	1,180	—	5,951	3,418	329	70	140	2,800	—
\$1,000 under \$2,500.....	25,401	42,240	16,410	1,347	1,611	24,552	18	24,339	40,529	18,183	1,275	1,739	24,968	18
\$2,500 under \$5,000.....	25,666	92,265	19,275	2,955	2,441	49,688	583	24,740	89,395	18,131	2,710	1,739	47,862	583
\$5,000 under \$10,000.....	13,809	151,342	33,368	6,092	8,607	83,368	503	13,283	151,002	33,151	4,234	8,607	83,843	112
\$10,000 under \$25,000.....	8,363	230,520	88,127	6,092	52,621	79,507	503	8,067	221,966	80,347	5,790	48,659	81,347	772
\$25,000 under \$50,000.....	2,951	274,814	116,972	5,558	89,810	70,385	1,029	2,867	264,537	110,050	5,252	86,111	71,262	422
\$50,000 under \$100,000.....	905	191,670	76,986	3,285	77,127	28,163	1,743	859	177,771	85,975	2,680	69,239	24,892	189
\$100,000 under \$200,000.....	315	112,959	70,246	1,828	58,091	13,750	423	—	103,838	86,802	1,757	52,553	14,374	—
\$200,000 under \$500,000.....	—	93,430	66,243	1,057	42,477	7,736	582	—	77,748	50,614	924	29,791	9,270	—
\$500,000 or more.....	(*)	—	(*)	—	—	(*)	—	—	—	—	—	—	—	—
Receipts not reported.....	(*)	—	—	(*)	—	(*)	—	—	—	—	—	—	—	—
Electrical work														
Total.....	40,693	1,201,419	746,813	20,273	265,856	205,526	44,284	36,592	1,150,421	708,144	19,617	248,652	203,114	42,947
\$1 under \$1,000.....	5,643	3,395	1,678	261	4	422	179	3,789	2,353	321	29	—	1,415	10
\$1,000 under \$2,500.....	4,479	7,594	2,668	253	298	2,632	468	3,822	6,751	2,021	191	153	2,902	301
\$2,500 under \$5,000.....	5,526	17,814	7,573	706	65	5,632	988	5,037	15,998	6,726	453	34	5,945	809
\$5,000 under \$10,000.....	8,511	34,940	15,221	1,183	463	11,057	1,372	4,949	34,550	14,962	1,821	365	11,221	1,972
\$10,000 under \$25,000.....	4,802	141,939	67,673	2,877	9,651	44,800	6,088	8,291	137,791	65,094	2,798	8,076	45,271	6,025
\$25,000 under \$50,000.....	3,781	174,439	97,607	3,153	28,355	39,900	5,288	4,635	168,878	92,817	2,937	27,042	40,356	5,225
\$50,000 under \$100,000.....	1,676	220,671	155,085	4,787	57,417	45,118	11,738	3,627	247,811	145,721	4,665	52,939	45,462	11,038
\$100,000 under \$200,000.....	1,672	220,698	146,803	3,483	61,963	23,110	10,606	1,676	220,698	146,803	3,483	61,963	29,110	10,606
\$200,000 under \$500,000.....	161	209,006	148,875	3,019	63,711	18,277	3,451	605	184,668	130,049	2,748	54,181	18,539	3,451
\$500,000 or more.....	—	130,923	103,630	1,130	43,899	8,888	3,480	161	130,923	103,630	1,130	43,899	8,888	3,480
Receipts not reported.....	(*)	—	—	(*)	—	(*)	—	—	—	—	—	—	—	—
Masonry, stonework, and plastering														
Total.....	44,251	1,300,527	688,744	26,683	443,914	223,474	10,545	41,527	1,232,402	645,808	24,947	405,724	229,837	8,047
\$1 under \$1,000.....	8,062	11,264	2,658	615	284	3,783	25	6,618	9,662	1,817	391	191	5,226	25
\$1,000 under \$2,500.....	6,033	22,383	5,701	1,210	2,015	12,120	10	6,032	22,380	5,699	1,208	2,015	12,121	10
\$2,500 under \$5,000.....	11,084	49,183	14,117	1,503	7,144	22,766	1,365	10,995	49,173	14,117	1,503	7,144	22,772	1,365
\$5,000 under \$10,000.....	5,256	181,778	84,507	5,332	50,475	37,492	1,534	5,012	172,857	75,698	5,116	46,549	38,625	1,534
\$10,000 under \$25,000.....	3,999	261,932	137,108	5,025	92,472	35,697	2,864	3,614	237,455	119,658	4,424	77,373	37,777	3,614
\$25,000 under \$50,000.....	1,771	257,891	149,074	3,972	103,338	25,419	1,841	1,666	242,834	143,979	3,633	94,570	25,568	1,841
\$50,000 under \$100,000.....	1,016	263,757	175,410	3,469	116,323	20,429	2,633	974	252,085	169,367	3,421	108,848	21,270	2,633
\$100,000 under \$200,000.....	83	67,040	49,730	1,037	30,436	2,679	169	77	62,199	46,392	999	27,869	2,746	168
\$200,000 under \$500,000.....	—	—	—	(*)	—	(*)	—	—	—	—	—	—	—	—
\$500,000 or more.....	(*)	—	—	(*)	—	(*)	—	—	—	—	—	—	—	—
Receipts not reported.....	(*)	—	—	(*)	—	(*)	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit										Businesses with net profit			
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
CONTRACT CONSTRUCTION—Continued														
Special Trade Contractors—Continued														
Carpentering and Flooring														
Total.....	153,930	1,605,091	755,323	37,010	302,962	483,289	11,823	144,546	1,534,282	704,950	34,929	285,833	494,116	10,608
\$1 under \$1,000.....	21,706	12,829	2,633	1,307	89	3,265	533	17,922	10,884	1,141	520	51	7,396	401
\$1,000 under \$2,500.....	27,905	47,402	5,006	2,762	1,596	25,885	11	25,478	42,758	3,628	2,451	755	27,352	8
\$2,500 under \$5,000.....	37,409	131,483	16,620	6,674	3,019	79,912	977	36,570	128,438	14,665	6,410	2,471	80,418	977
\$5,000 under \$10,000.....	20,845	210,691	33,145	6,485	7,738	128,357	32	30,845	210,691	33,145	6,485	7,738	128,357	32
\$10,000 under \$25,000.....	22,481	350,199	130,549	10,143	22,990	128,558	2,615	21,926	340,326	133,166	9,363	49,592	135,216	2,102
\$25,000 under \$50,000.....	7,353	145,088	45,088	3,371	67,856	52,093	524	7,276	242,458	74,451	3,282	66,256	52,167	524
\$50,000 under \$100,000.....	2,816	188,305	129,257	2,734	49,328	35,035	1,055	2,785	174,631	117,431	2,269	45,830	25,752	656
\$100,000 under \$200,000.....	2,188	293,959	187,050	3,113	173,032	28,215	3,487	2,028	270,485	173,032	3,684	28,677	37,319	3,319
\$200,000 under \$500,000.....	324	91,704	71,648	915	27,552	7,103	1,359	272	80,227	60,871	813	27,171	7,294	1,359
\$500,000 or more.....	44	32,796	25,327	362	11,562	1,487	1,230	44	32,796	25,327	302	11,562	1,487	1,230
Receipts not reported.....	(+)	-	-	(+)	-	(+)	-	-	-	-	-	-	-	-
Contractors, not elsewhere classified														
Total.....	117,745	3,127,888	1,476,380	178,539	754,696	512,571	39,632	100,662	2,921,461	1,347,273	154,470	691,148	555,328	37,444
\$1 under \$1,000.....	7,370	3,835	1,934	1,418	1,508	15,114	13	3,783	2,030	217	-	-	1,394	7
\$1,000 under \$2,500.....	15,037	25,063	4,605	3,079	1,558	16,642	7	10,394	18,165	2,604	944	1,041	22,576	1,176
\$2,500 under \$5,000.....	13,465	30,155	9,506	4,493	2,192	19,976	1,209	12,042	44,993	6,225	2,151	1,777	73,568	1,037
\$5,000 under \$10,000.....	18,182	181,822	43,628	11,482	15,848	68,458	1,697	22,072	167,520	38,328	8,923	15,079	118,556	2,553
\$10,000 under \$25,000.....	425,369	425,369	129,070	37,359	54,747	111,989	2,654	397,196	112,469	44,245	31,988	92,743	98,581	3,477
\$25,000 under \$50,000.....	13,726	479,981	195,014	32,890	102,425	92,637	4,137	12,531	442,255	180,957	26,380	127,624	123,603	9,215
\$50,000 under \$100,000.....	11,137	770,346	375,476	24,861	206,635	121,702	9,774	10,841	751,465	335,666	27,071	139,624	127,603	8,538
\$100,000 under \$200,000.....	3,878	314,340	187,373	28,575	107,231	54,466	9,031	3,670	303,110	193,585	14,216	112,771	87,734	7,242
\$200,000 under \$500,000.....	1,392	394,482	234,088	15,685	121,526	31,879	7,521	1,319	363,460	212,044	7,654	68,832	15,479	2,118
\$500,000 or more.....	337	262,625	166,558	1,570	81,165	11,033	4,649	297	225,727	136,438	-	-	-	-
Receipts not reported.....	(+)	-	(+)	(+)	(+)	(+)	-	-	-	-	-	-	-	-
Contractors not allowable														
Total.....	22,213	432,347	216,702	16,046	105,200	83,312	9,656	19,464	404,197	186,217	11,855	84,835	88,682	9,656
\$1 under \$1,000.....	2,628	1,824	99	272	7	953	404	4,275	4,824	1,014	295	301	2,436	404
\$1,000 under \$2,500.....	2,316	4,037	1,643	1,311	427	1,067	427	4,958	18,160	5,715	929	1,691	8,173	1,793
\$2,500 under \$5,000.....	5,661	20,753	5,860	1,879	1,736	7,806	1,203	2,891	22,694	5,484	526	1,113	11,463	1,405
\$5,000 under \$10,000.....	2,915	22,822	5,555	593	1,150	11,203	-	3,844	67,490	23,005	2,372	9,438	24,605	-
\$10,000 under \$25,000.....	4,349	74,783	28,881	2,567	11,707	24,441	-	1,551	55,096	20,613	985	17,863	14,281	301
\$25,000 under \$50,000.....	1,628	58,572	24,042	1,021	19,992	14,024	301	1,449	105,814	46,220	3,821	27,655	19,350	2,350
\$50,000 under \$100,000.....	1,626	120,004	58,718	3,941	35,422	18,451	2,350	1,295	41,820	27,458	1,399	6,451	3,650	4,058
\$100,000 under \$200,000.....	169	59,300	35,075	3,217	14,077	2,953	4,058	16	61,250	33,643	1,241	14,458	3,197	2,375
\$200,000 under \$500,000.....	34	29,002	23,035	1,241	6,223	1,303	168	32	27,037	23,026	287	5,825	1,318	168
\$500,000 or more.....	(+)	-	(+)	(+)	(+)	(+)	-	-	-	-	-	-	-	-
Receipts not reported.....	(+)	-	(+)	(+)	(+)	(+)	-	-	-	-	-	-	-	-
MANUFACTURING														
Total.....	172,333	6,672,726	3,756,727	279,170	1,535,565	757,474	337,992	127,655	5,936,554	3,266,637	221,557	1,353,418	870,491	286,206
\$1 under \$1,000.....	17,385	7,987	4,848	2,604	284	17,880	2,364	6,052	3,539	776	188	517	1,942	500
\$1,000 under \$2,500.....	23,017	38,763	12,437	6,066	1,908	394	3,039	14,472	24,003	5,219	1,873	4,815	10,633	1,458
\$2,500 under \$5,000.....	21,452	77,625	20,734	5,209	7,815	21,471	3,836	16,973	61,770	14,198	7,366	11,275	26,638	1,793
\$5,000 under \$10,000.....	19,572	144,031	48,727	10,437	14,686	31,447	4,657	16,105	120,642	36,543	7,366	11,275	39,442	1,405
\$10,000 under \$25,000.....	33,549	535,097	212,542	44,140	69,663	113,509	23,477	18,257	435,444	153,200	26,322	46,006	134,867	19,364
\$25,000 under \$50,000.....	21,001	740,899	340,792	38,360	165,014	126,733	35,073	23,297	646,409	283,968	31,250	141,902	137,205	32,722
\$50,000 under \$100,000.....	16,954	1,192,409	576,452	51,640	310,510	171,635	50,510	15,633	1,104,380	526,251	46,858	283,003	182,303	42,455
\$100,000 under \$200,000.....	8,887	1,235,476	712,616	47,662	334,534	130,453	62,762	7,929	1,104,166	624,843	40,146	300,269	141,822	53,925
\$200,000 under \$500,000.....	5,222	1,520,456	949,500	49,878	415,901	124,588	77,999	4,728	1,387,154	840,846	45,967	376,342	138,994	71,709
\$500,000 or more.....	1,192	1,179,983	876,829	22,163	216,611	51,569	72,864	1,048	1,052,045	780,793	18,897	189,232	56,995	64,965
Receipts not reported.....	4,437	-	1,290	1,011	639	16,445	1,427	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit										Businesses with net profit			
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
MANUFACTURING—Continued														
Lumber and Wood Products, Except Furniture														
Total.....	45,447	1,489,774	648,566	103,716	319,774	137,022	56,120	8,794	1,225,706	70,022	7,422	271,122	168,212	4,362
\$1 under \$1,000.....	1,117	1,117	262	2-2	22	50	19	6,940	1,225,706	70,022	7,422	271,122	168,212	4,362
\$1,000 under \$2,500.....	9,784	14,729	1,511	3,360	942	1,151	693	6,214	21,984	3,434	984	223	5,023	1,117
\$2,500 under \$5,000.....	25,686	25,686	4,369	1,371	2,444	16,234	738	6,214	21,984	3,434	984	223	5,023	1,117
\$5,000 under \$10,000.....	1,618	35,737	12,622	3,392	3,986	6,227	1,602	9,644	31,843	11,496	2,910	5,958	6,502	618
\$10,000 under \$25,000.....	10,801	176,120	66,591	17,602	22,591	22,306	2,459	9,644	129,481	43,725	10,281	14,765	30,535	808
\$25,000 under \$50,000.....	4,723	145,811	11,609	14,219	47,645	14,159	5,005	3,770	131,385	57,661	9,934	36,121	19,936	4,594
\$50,000 under \$100,000.....	3,186	217,241	11,283	11,283	54,745	23,295	4,237	2,863	146,799	62,017	14,357	46,466	28,373	3,174
\$100,000 under \$200,000.....	2,044	239,731	16,661	16,661	3,703	21,924	16,550	1,666	238,683	122,443	12,838	53,424	26,148	12,838
\$200,000 under \$500,000.....	1,122	339,142	19,045	26,000	86,012	29,494	8,903	1,110	336,439	149,431	17,886	79,204	30,294	8,904
\$500,000 or more.....	235	234,436	145,102	8,604	41,987	9,151	17,554	1,193	189,640	119,320	6,159	33,360	11,082	17,554
Receipts not reported.....	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries														
Total.....	30,141	808,679	374,114	37,074	300,777	136,199	2,640	22,288	736,972	343,581	31,364	184,371	148,050	21,840
\$1 under \$1,000.....	1,026	1,026	206	690	225	11,737	521	4,786	11,066	3,006	557	945	3,863	1,026
\$1,000 under \$2,500.....	3,364	3,377	576	844	1,504	12,006	168	2,720	21,371	7,370	1,001	1,065	8,411	3,364
\$2,500 under \$5,000.....	5,286	11,459	3,716	1,777	1,113	8,544	338	6,120	106,111	35,176	4,208	11,293	32,400	5,286
\$5,000 under \$10,000.....	7,217	115,140	46,272	6,013	18,899	27,559	3,818	4,240	181,032	64,603	9,117	21,366	42,400	7,217
\$10,000 under \$25,000.....	4,967	181,768	69,974	9,121	34,266	41,793	6,207	1,900	162,326	78,140	7,263	24,205	24,308	4,967
\$25,000 under \$50,000.....	2,569	176,136	82,357	7,670	54,683	23,894	3,731	993	162,326	78,140	7,263	24,205	24,308	2,569
\$50,000 under \$100,000.....	1,148	146,364	54,891	5,187	29,663	18,935	4,551	373	102,695	52,779	3,412	30,523	11,770	1,148
\$100,000 under \$200,000.....	374	103,154	26,794	3,522	30,557	11,257	5,218	50	38,349	23,158	1,245	11,794	3,357	1,020
\$200,000 under \$500,000.....	55	43,311	26,400	1,364	13,104	3,115	1,938	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Machinery, Except Electrical														
Total.....	18,780	769,230	396,154	38,715	205,022	135,200	33,626	15,247	691,644	341,109	31,728	171,374	143,484	29,067
\$1 under \$1,000.....	3,194	3,998	1,049	1,067	209	1,407	71	4,788	19,122	5,161	1,503	1,704	8,114	52
\$1,000 under \$2,500.....	1,727	6,329	2,225	375	1,251	2,417	195	4,325	74,851	20,663	6,252	4,900	24,345	2,221
\$2,500 under \$5,000.....	5,433	87,166	27,553	8,783	7,783	28,664	3,331	2,068	74,083	28,055	3,964	1,710	21,613	1,115
\$5,000 under \$10,000.....	2,236	79,028	31,694	4,377	20,404	21,377	1,115	2,824	164,461	72,552	7,715	52,021	37,213	4,926
\$10,000 under \$200,000.....	1,128	147,420	79,708	6,593	53,127	37,192	4,980	1,022	133,544	67,192	9,128	45,652	22,235	7,379
\$200,000 under \$500,000.....	567	166,664	103,418	5,601	44,873	21,621	8,640	456	129,794	81,803	4,514	35,210	17,276	4,964
\$500,000 or more.....	47	102,281	71,656	1,698	24,267	7,058	9,517	94	95,834	65,703	1,652	22,569	7,581	8,440
Receipts not reported.....	(*)	-	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Manufacturing, not Elsewhere Classified														
Total.....	77,465	3,608,840	2,317,811	60,585	800,992	352,549	221,366	55,326	3,202,182	2,011,925	86,768	718,525	410,739	187,081
\$1 under \$1,000.....	9,417	4,438	3,017	940	73	14,318	1,794	3,305	1,919	467	33	3	1,155	410
\$1,000 under \$2,500.....	9,139	15,709	6,971	1,577	546	781	2,298	6,018	10,211	3,658	687	278	3,814	1,410
\$2,500 under \$5,000.....	9,272	34,206	10,327	2,498	2,616	6,845	2,705	6,927	25,894	6,564	1,603	1,509	10,226	1,101
\$5,000 under \$10,000.....	9,897	72,178	24,987	3,477	7,046	13,421	3,909	7,101	57,101	15,071	2,555	3,822	19,683	1,387
\$10,000 under \$25,000.....	9,763	161,871	71,886	10,342	20,342	34,181	13,869	7,763	130,993	53,644	5,281	13,298	42,067	4,021
\$25,000 under \$50,000.....	9,075	213,412	174,535	10,444	62,205	49,404	22,746	7,779	259,309	133,669	8,270	54,211	54,593	20,840
\$50,000 under \$100,000.....	8,886	225,557	167,836	18,891	147,426	86,594	37,562	4,176	280,794	133,562	91,747	137,323	73,225	30,125
\$100,000 under \$200,000.....	4,667	181,341	103,376	16,594	171,341	61,913	37,075	4,848	168,516	95,858	16,594	137,067	73,225	29,444
\$200,000 under \$500,000.....	3,169	97,731	64,247	6,620	280,139	66,120	58,238	711	516,522	256,522	16,161	231,405	79,654	52,831
\$500,000 or more.....	805	805,361	635,634	11,032	153,181	36,245	43,795	-	728,523	572,612	9,841	121,509	34,575	40,512
Receipts not reported.....	3,256	-	1,037	730	369	2,797	1,375	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total.....	285,910	6,174,955	1,322,468	607,306	981,775	925,258	24,077	229,678	5,349,050	1,123,871	473,368	838,845	1,056,310	17,887
\$1 under \$1,000.....	18,284	10,114	417	4,568	241	16,322	95	7,350	4,268	40	339	11	2,207	-
\$1,000 under \$2,500.....	27,772	48,431	2,960	5,306	1,786	6,035	-	19,349	33,387	860	1,819	238	15,396	-
\$2,500 under \$5,000.....	48,491	183,704	12,004	27,388	8,881	43,712	2,448	37,250	142,219	7,285	12,764	4,024	65,541	2,228
\$5,000 under \$10,000.....	57,164	412,274	23,030	49,249	17,821	130,314	671	334,341	334,341	18,762	34,755	11,677	145,770	663
\$10,000 under \$25,000.....	75,483	1,195,482	106,499	147,072	94,971	287,273	733	66,035	1,051,902	91,967	116,611	78,182	312,654	627
\$25,000 under \$50,000.....	31,860	1,090,485	148,441	116,852	174,529	219,075	4,687	29,262	997,135	142,921	100,434	152,535	228,647	2,273
\$50,000 under \$100,000.....	14,311	995,332	235,165	89,157	280,588	116,520	2,023	12,701	884,442	120,075	84,866	133,526	129,461	1,774
\$100,000 under \$200,000.....	6,553	916,256	259,072	84,027	204,375	70,249	8,087	5,113	721,140	177,641	59,597	167,252	185,831	5,656
\$200,000 under \$500,000.....	2,553	757,763	227,149	57,808	177,946	48,941	1,785	2,313	674,965	220,647	50,969	158,119	53,409	1,584
\$500,000 or more.....	594	565,114	307,685	24,046	80,256	14,864	3,548	511	485,251	253,673	21,154	73,201	17,309	3,111
Receipts not reported.....	2,845	-	46	1,833	381	35,403	-	-	-	-	-	-	-	-
Total.....	53,010	480,868	49,327	45,682	81,212	131,860	579	47,375	456,836	47,013	41,958	74,960	140,195	506
\$1 under \$1,000.....	4,969	3,214	52	593	-	1,591	-	3,039	1,825	-	85	-	916	-
\$1,000 under \$2,500.....	7,890	13,176	468	1,305	193	2,215	-	13,122	10,103	-	4,781	84	5,720	-
\$2,500 under \$5,000.....	14,412	55,592	1,926	6,407	1,865	23,474	-	50,362	30,362	1,540	10,735	1,535	24,969	-
\$5,000 under \$10,000.....	17,101	121,649	3,178	10,735	3,466	53,406	-	121,649	121,649	3,378	10,735	3,466	53,406	-
\$10,000 under \$25,000.....	6,017	96,437	11,968	7,531	19,714	26,431	70	5,531	87,760	10,684	7,198	15,999	27,923	39
\$25,000 under \$50,000.....	1,215	42,771	2,273	5,877	9,719	7,100	-	1,048	37,390	2,182	5,327	7,724	7,305	-
\$50,000 under \$100,000.....	830	55,041	11,355	4,808	17,044	9,339	327	1,826	54,759	11,322	4,739	16,931	9,431	285
\$100,000 under \$200,000.....	414	62,551	14,718	5,596	17,030	6,147	72	414	62,551	14,718	5,596	17,030	6,147	72
\$200,000 under \$500,000.....	110	30,437	3,389	2,897	12,181	4,378	110	110	30,437	3,389	2,897	12,181	4,378	110
Receipts not reported.....	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Total.....	197,601	4,703,755	931,524	488,860	738,323	654,111	10,181	153,668	4,008,431	787,327	380,083	620,402	741,544	7,012
\$1 under \$1,000.....	10,769	5,569	207	2,105	138	1,779	95	3,062	1,745	31	209	9	895	-
\$1,000 under \$2,500.....	16,743	29,795	2,134	3,311	1,436	2,400	-	10,660	18,746	656	1,042	123	7,608	-
\$2,500 under \$5,000.....	28,466	107,478	7,950	13,574	5,523	21,148	-	19,914	76,555	4,404	6,369	2,282	32,923	-
\$5,000 under \$10,000.....	32,804	237,794	11,837	30,219	9,624	68,206	-	27,055	191,779	8,934	20,716	5,277	76,835	-
\$10,000 under \$25,000.....	61,968	986,089	84,651	128,035	63,007	220,171	501	53,512	860,542	74,029	99,774	51,717	241,838	434
\$25,000 under \$50,000.....	26,174	885,090	117,248	98,344	133,104	169,742	225	23,860	801,095	112,734	83,369	114,717	175,639	224
\$50,000 under \$100,000.....	11,092	776,484	182,601	74,069	164,338	81,627	1,284	9,659	677,748	162,468	60,407	141,536	90,474	1,163
\$100,000 under \$200,000.....	5,054	697,764	197,056	67,944	146,883	48,252	5,182	3,784	528,855	125,821	47,276	115,041	61,720	2,779
\$200,000 under \$500,000.....	2,012	603,870	153,085	51,083	148,014	36,189	553	1,780	522,996	147,437	44,574	128,643	40,075	447
\$500,000 or more.....	436	373,822	174,739	18,749	66,251	11,610	2,341	382	328,430	150,813	16,427	61,052	13,537	1,965
Receipts not reported.....	(*)	-	(*)	(-)	(*)	(*)	-	-	-	-	-	-	-	-
Total.....	19,534	647,146	236,050	40,880	80,423	56,476	11,142	14,178	556,239	246,804	22,505	67,406	86,665	8,194
\$1 under \$1,000.....	2,395	1,236	107	1,830	87	1,894	-	3,778	8,457	1,021	783	134	3,013	-
\$1,000 under \$2,500.....	1,628	2,966	154	366	88	216	-	3,002	20,950	4,794	1,143	1,371	7,148	-
\$2,500 under \$5,000.....	2,902	10,900	1,799	6,471	1,338	16,650	2,448	2,950	45,415	3,188	2,187	4,934	17,338	-
\$5,000 under \$10,000.....	3,189	28,985	5,965	4,810	2,231	1,320	671	2,360	87,663	16,049	6,105	14,322	29,027	422
\$10,000 under \$25,000.....	2,440	90,334	16,918	6,721	14,767	26,687	2,835	2,360	87,663	16,049	6,105	14,322	29,027	422
\$25,000 under \$50,000.....	1,304	90,978	25,741	4,181	20,077	13,477	412	1,188	82,453	26,835	3,651	17,508	16,254	326
\$50,000 under \$100,000.....	627	93,044	46,565	6,133	18,153	3,937	2,833	461	67,302	30,369	2,440	13,137	5,993	2,775
\$100,000 under \$200,000.....	323	96,074	63,312	2,263	7,741	728	317	317	94,789	62,533	2,003	7,597	4,790	633
\$200,000 under \$500,000.....	149	182,338	131,950	2,748	9,916	2,748	1,207	122	169,210	102,015	4,193	8,403	3,102	1,146
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of- year (Thousand dollars)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued														
Communication, Electric, Gas, and Sanitary Services														
Total.....	15,765	34,318	45,567	31,884	81,817	82,811	2,175	14,457	327,484	42,727	28,822	76,077	87,906	2,175
\$1 under \$1,000.....	4,373	12,323	584	1,300	240	6,886	-	4,197	12,081	533	1,033	166	7,100	-
\$1,000 under \$2,500.....	3,221	23,846	2,050	3,485	2,500	7,382	-	2,636	19,963	1,856	2,161	1,563	8,381	-
\$2,500 under \$5,000.....	4,309	62,665	4,371	8,210	6,600	24,592	154	4,035	58,185	4,066	7,472	5,532	25,555	154
\$5,000 under \$10,000.....	2,031	72,290	12,002	5,910	16,939	15,546	1,627	1,994	70,987	11,956	5,693	15,762	16,676	1,627
\$10,000 under \$20,000.....	1,085	72,028	11,468	6,099	19,129	12,077	-	1,028	69,482	9,340	6,069	17,571	13,302	-
\$20,000 under \$50,000.....	498	62,897	6,733	4,394	22,309	11,913	-	454	62,932	6,733	4,325	22,044	11,973	-
\$50,000 or more.....	117	36,336	8,359	2,458	14,099	4,480	394	113	34,354	8,133	2,069	13,439	4,919	394
Receipts not reported.....	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE														
Total.....	1,909,640	106,886,227	79,331,819	1,356,218	8,124,629	7,644,409	9,325,073	1,481,547	96,562,637	70,913,342	1,146,746	7,139,303	8,459,017	8,073,916
\$1 under \$1,000.....	167,187	82,208	50,425	8,775	3,161	135,000	40,340	76,333	42,897	18,834	688	347	15,857	8,137
\$1,000 under \$2,500.....	139,893	235,893	121,516	11,773	5,144	1,759	46,462	88,151	148,946	59,260	3,200	879	17,055	17,814
\$2,500 under \$5,000.....	151,769	552,932	299,202	22,302	19,929	45,906	92,128	103,067	381,544	168,024	10,775	6,157	105,433	26,748
\$5,000 under \$10,000.....	206,578	1,322,637	855,359	47,650	60,450	191,184	188,926	149,636	1,107,224	530,850	26,991	26,292	276,374	100,667
\$10,000 under \$25,000.....	344,101	5,757,669	3,428,821	138,417	313,317	804,721	564,679	273,573	4,622,603	2,544,798	105,205	135,595	954,840	389,108
\$25,000 under \$50,000.....	307,552	11,342,930	7,321,603	204,520	766,209	1,299,714	1,013,662	264,551	9,610,604	6,128,144	171,436	598,547	1,429,512	855,626
\$50,000 under \$100,000.....	288,737	20,351,105	14,400,391	301,989	1,649,174	1,852,829	1,863,383	282,347	18,929,796	12,979,540	264,780	1,442,719	1,965,936	1,687,936
\$100,000 under \$200,000.....	181,859	25,166,194	18,566,581	286,525	2,277,217	1,825,203	2,176,126	169,399	23,454,898	17,213,005	260,445	2,068,240	1,893,689	1,972,619
\$200,000 under \$500,000.....	82,373	23,766,059	18,543,159	220,169	2,006,008	1,236,839	2,044,567	77,342	22,302,001	17,289,849	203,433	1,880,243	1,288,371	1,859,194
\$500,000 or more.....	18,893	18,308,605	15,738,557	111,423	1,023,826	451,069	1,280,053	17,128	16,362,424	14,006,038	100,193	919,284	481,756	1,159,669
Receipts not reported.....	20,607	-	6,165	2,675	194	129,835	14,545	-	-	-	-	-	-	-
Wholesale Trade														
Total.....	268,392	20,432,113	15,459,021	233,568	1,023,380	1,795,988	1,136,273	228,152	18,736,016	14,027,288	204,778	911,620	1,913,358	973,143
\$1 under \$1,000.....	15,377	7,727	4,272	519	370	18,215	4,242	7,625	4,544	1,310	57	0	1,877	1,435
\$1,000 under \$2,500.....	20,060	34,672	10,783	2,506	638	317	6,368	12,810	22,895	4,711	518	52	10,131	3,671
\$2,500 under \$5,000.....	23,294	83,438	21,051	4,338	4,092	10,979	6,368	17,638	64,737	11,448	1,888	372	24,035	1,819
\$5,000 under \$10,000.....	36,746	272,360	81,333	10,102	4,360	83,366	8,360	32,465	241,718	82,808	7,157	3,038	91,638	3,463
\$10,000 under \$25,000.....	56,677	928,671	246,740	28,922	26,983	350,043	50,448	52,260	859,297	201,502	20,405	20,793	364,002	18,501
\$25,000 under \$50,000.....	37,319	1,339,467	647,139	25,952	57,122	351,226	58,436	34,569	1,239,355	576,010	24,394	47,408	361,352	51,031
\$50,000 under \$100,000.....	31,474	2,221,029	1,422,879	36,757	132,167	339,854	152,625	29,533	2,081,702	1,319,274	33,263	115,581	352,600	136,982
\$100,000 under \$200,000.....	22,853	3,231,899	2,375,447	38,766	234,525	284,621	217,441	21,287	2,998,134	2,185,069	35,171	210,275	244,627	192,548
\$200,000 under \$500,000.....	14,967	4,541,962	3,713,013	43,391	275,228	222,440	265,221	13,807	4,193,285	3,406,695	38,855	231,808	233,344	239,903
\$500,000 or more.....	6,732	7,770,888	6,934,756	41,748	287,668	166,941	365,124	6,158	7,030,349	6,258,461	37,070	262,203	179,752	321,842
Receipts not reported.....	2,893	-	1,608	567	27	15,584	1,225	-	-	-	-	-	-	-
Groceries and related products														
Total.....	42,070	4,782,051	4,002,074	41,173	215,532	249,350	97,104	36,144	4,468,712	3,726,112	37,144	190,902	266,004	86,695
\$1 under \$1,000.....	4,783	8,324	2,692	515	725	1,170	134	2,338	5,161	296	150	58	2,633	6
\$1,000 under \$2,500.....	3,960	27,609	17,380	923	944	3,842	274	3,009	21,020	11,095	594	579	6,153	107
\$2,500 under \$5,000.....	7,124	114,171	46,883	3,103	2,583	34,688	631	6,308	104,568	37,412	2,631	2,254	37,383	684
\$5,000 under \$10,000.....	6,602	246,984	186,798	3,692	4,297	28,472	3,431	6,159	230,466	172,253	3,428	3,047	29,712	2,705
\$10,000 under \$20,000.....	7,374	522,998	409,542	5,767	14,209	53,597	6,370	7,328	519,414	407,287	5,681	13,742	55,404	6,108
\$20,000 under \$50,000.....	6,300	883,139	710,174	8,522	14,730	53,768	10,202	5,912	828,231	666,136	7,883	42,897	54,612	9,442
\$50,000 under \$100,000.....	3,683	1,127,680	975,833	9,142	57,667	39,283	24,894	3,397	1,037,770	896,343	8,214	49,495	41,423	20,597
\$100,000 under \$500,000.....	1,717	1,851,146	1,652,812	9,270	86,677	36,187	50,910	1,603	1,722,102	1,535,290	8,363	78,830	38,684	47,045
Receipts not reported.....	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit							
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory end-of- year (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade—Continued														
Farm products—raw materials														
Total.....	16,574	3,551,951	3,245,839	24,092	60,053	60,761	156,324	12,472	2,968,756	2,706,454	18,159	47,551	80,736	114,422
\$1 under \$1,000.....	4,085	11,738	3,196	850	240	1,489	243	4,278	23,300	8,559	346	210	8,179	194
\$1,000 under \$2,500.....	2,147	18,128	8,382	974	193	3,897	194	2,022	31,731	15,308	868	184	8,739	-
\$2,500 under \$5,000.....	2,537	39,210	22,465	1,048	204	7,526	210	1,349	49,973	32,986	682	1,475	8,229	4,852
\$5,000 under \$10,000.....	1,876	68,150	47,795	1,209	3,349	6,331	4,970	1,424	105,819	74,024	3,055	6,654	9,445	3,354
\$10,000 under \$25,000.....	1,765	131,637	97,122	3,592	7,592	6,010	6,226	691	98,616	74,057	1,905	6,712	7,732	5,897
\$25,000 under \$50,000.....	960	143,746	115,201	2,524	6,126	6,279	14,226	1,205	386,776	345,974	3,346	8,676	10,682	20,302
\$50,000 under \$100,000.....	1,426	452,367	408,444	4,063	9,690	9,239	25,521	1,503	2,272,541	2,155,546	7,957	23,640	27,730	79,803
\$100,000 under \$500,000.....	1,764	2,686,975	2,543,214	9,756	30,631	20,529	104,698	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Machinery, equipment, and supplies														
Total.....	23,683	1,401,750	920,782	19,836	109,205	184,829	126,169	20,433	1,311,137	855,890	17,120	96,503	194,797	110,046
\$1 under \$1,000.....	4,341	10,217	4,478	1,011	400	1,569	2,426	2,750	7,365	2,041	591	-	2,133	470
\$1,000 under \$2,500.....	3,906	29,764	11,536	1,056	55	7,526	1,903	3,524	27,397	10,814	713	53	8,131	1,329
\$2,500 under \$5,000.....	3,829	66,647	21,740	852	2,190	24,714	6,239	3,311	57,055	15,113	642	220	26,257	4,341
\$5,000 under \$10,000.....	4,147	153,157	83,663	3,216	6,011	35,227	6,431	3,176	152,334	83,248	3,194	5,840	35,493	6,336
\$10,000 under \$25,000.....	3,662	247,104	149,244	3,759	20,012	42,870	23,958	3,123	216,016	128,373	3,416	14,863	44,676	21,970
\$25,000 under \$50,000.....	2,358	323,082	213,155	4,434	27,715	39,667	30,132	2,228	299,813	194,345	3,805	25,157	41,232	28,621
\$50,000 under \$100,000.....	1,107	341,651	256,423	3,213	34,240	23,262	30,635	1,072	330,229	246,840	2,993	33,520	24,038	26,110
\$100,000 under \$500,000.....	265	230,128	180,494	2,256	18,269	12,622	23,531	251	220,928	175,116	1,766	16,850	12,837	21,069
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Other wholesale trade														
Total.....	186,065	10,696,361	7,290,326	148,467	638,590	1,301,048	756,676	159,103	9,987,411	6,738,832	132,355	576,664	1,371,821	662,030
\$1 under \$1,000.....	12,710	6,267	3,302	401	286	17,097	3,775	6,492	3,850	974	41	6	1,675	1,325
\$1,000 under \$2,500.....	14,409	24,933	7,352	1,529	208	2,628	5,534	10,329	18,188	3,954	290	36	8,301	1,549
\$2,500 under \$5,000.....	18,303	64,358	15,086	3,057	3,241	6,800	5,281	13,683	49,325	8,506	1,168	320	17,724	3,573
\$5,000 under \$10,000.....	26,733	196,859	44,035	7,149	3,368	68,101	5,989	24,135	178,288	34,038	5,727	2,290	72,752	13,871
\$10,000 under \$25,000.....	43,187	708,643	155,632	23,919	22,006	283,115	43,310	40,529	665,965	133,669	22,264	18,135	291,623	13,276
\$25,000 under \$50,000.....	24,694	871,176	328,923	17,835	43,165	281,196	43,604	22,938	806,580	287,523	17,090	37,046	287,918	37,138
\$50,000 under \$100,000.....	18,673	1,319,290	766,971	23,639	90,354	237,377	115,871	17,605	1,240,453	709,590	21,111	80,322	243,075	105,950
\$100,000 under \$200,000.....	13,235	1,881,932	1,336,917	23,286	149,926	184,907	162,878	12,458	1,771,474	1,290,531	21,578	135,509	191,051	151,098
\$200,000 under \$500,000.....	8,751	2,620,264	2,072,313	26,973	173,931	150,716	184,171	8,153	2,438,510	1,917,538	24,302	160,117	157,201	170,363
\$500,000 or more.....	2,986	3,002,639	2,558,236	20,466	152,051	97,603	185,985	2,801	2,814,778	2,392,509	18,784	142,883	100,501	173,925
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Retail Trade														
Total.....	1,622,676	85,489,751	63,156,453	1,108,087	7,020,257	5,777,680	8,084,786	1,240,449	76,966,571	56,256,231	929,764	6,154,979	6,462,823	7,012,174
\$1 under \$1,000.....	149,353	73,516	44,630	7,488	2,743	124,381	35,869	67,927	37,651	12,291	602	257	13,907	6,700
\$1,000 under \$2,500.....	118,654	199,097	109,588	9,228	4,503	1,073	39,230	74,259	124,076	53,648	2,643	824	36,524	13,714
\$2,500 under \$5,000.....	126,030	461,013	276,083	16,948	15,690	33,522	84,705	83,670	310,447	155,508	6,085	5,648	79,464	34,229
\$5,000 under \$10,000.....	166,834	1,226,550	762,584	36,883	55,514	103,902	178,550	115,190	850,535	464,078	19,442	23,240	179,389	94,299
\$10,000 under \$25,000.....	285,675	4,795,604	3,162,343	108,655	284,739	451,677	503,373	219,961	3,736,769	2,328,937	78,279	174,778	585,236	365,088
\$25,000 under \$50,000.....	268,151	9,730,087	6,629,541	176,816	706,695	938,097	948,452	228,430	8,315,369	5,519,761	145,497	548,891	1,057,216	798,674
\$50,000 under \$100,000.....	254,811	17,966,781	12,863,371	262,803	1,501,106	1,499,059	1,689,068	230,727	16,309,349	11,346,600	223,258	1,312,175	1,596,807	1,528,236
\$100,000 under \$200,000.....	157,364	21,739,562	16,043,994	245,213	2,025,935	1,521,468	1,931,257	146,778	20,275,907	14,891,377	222,534	1,863,423	1,579,645	1,734,089
\$200,000 under \$500,000.....	66,502	18,937,637	14,603,779	173,962	1,698,050	1,756,057	1,756,057	62,678	17,834,529	13,666,565	161,891	1,598,836	1,038,622	1,398,418
\$500,000 or more.....	11,995	10,359,904	8,656,035	68,016	725,115	278,200	904,895	10,820	9,171,943	7,615,466	61,713	646,507	296,013	828,480
Receipts not reported.....	17,107	-	4,505	2,075	167	123,735	13,320	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit							
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Building materials, hardware, and farm equipment														
Total.....	55,903	4,450,918	3,387,643	60,600	378,608	277,744	1,101,554	42,757	3,993,529	2,993,073	51,393	334,636	321,038	927,511
\$1,000 under \$1,000.....	3,362	1,442	1,861	229	365	11,850	2,497		8,189	5,102	234		1,265	2,738
\$1,000 under \$2,500.....	1,797	2,936	2,333	96	356	11,191	6,880	3,079					3,051	2,200
\$2,500 under \$5,000.....	2,727	10,633	7,459	478	62	1,419	15,385	2,037	15,491	7,929	319	7,209	23,902	31,992
\$5,000 under \$10,000.....	9,966	36,994	25,402	1,417	2,821	16,791	39,179	7,591	132,807	76,119	2,872			75,795
\$10,000 under \$25,000.....	9,943	169,172	111,451	5,652	17,182	42,562	82,507	8,671	301,853	198,196	4,925	15,329	87,117	169,327
\$25,000 under \$50,000.....	9,673	339,300	232,236	14,124	62,164	76,994	185,052	9,428	720,847	494,848	12,988	90,610	74,876	190,884
\$50,000 under \$100,000.....	7,174	997,318	734,367	15,200	107,144	65,148	250,238	6,225	1,283,362	628,762	12,087	117,326	65,021	313,339
\$100,000 under \$200,000.....	4,666	1,405,091	1,130,323	13,917	127,302	59,131	365,322	4,559	1,283,362	1,022,231	12,598	117,326	65,021	313,339
\$200,000 under \$500,000.....	399	709,232	601,363	5,715	50,954	22,036	131,609	903	667,551	563,786	5,370	48,175	23,707	141,536
\$500,000 or more.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-
General merchandise stores														
Total.....	310,381	4,707,953	3,289,489	94,386	241,127	478,661	566,046	229,256	2,228,542	2,909,156	75,903	207,993	542,354	45,993
\$1,000 under \$1,000.....	87,503	42,129	21,946	2,537	746	14,332	7,922	4,859	24,643	7,350	377	115	9,998	1,621
\$1,000 under \$2,500.....	62,503	101,484	48,832	3,777	628	17,713	11,076	47,018	76,468	32,693	1,565	308	21,428	3,719
\$2,500 under \$5,000.....	42,880	155,427	80,423	4,668	1,473	28,985	6,517	33,874	131,693	61,897	3,268	616	35,646	21,377
\$5,000 under \$10,000.....	38,868	278,331	141,517	6,441	5,821	6,157	26,244	33,874	244,808	118,627	5,253	2,689	41,711	29,464
\$10,000 under \$25,000.....	30,035	464,386	270,172	11,809	12,834	8,963	38,556	26,234	405,837	223,423	4,617	18,787	83,760	82,705
\$25,000 under \$50,000.....	19,507	704,473	518,131	11,315	25,192	75,375	89,143	17,197	627,698	426,604	9,779	52,581	106,448	128,283
\$50,000 under \$100,000.....	16,733	1,169,427	882,247	25,190	63,990	100,519	148,745	14,642	1,026,618	763,059	11,392	54,018	74,383	128,283
\$100,000 under \$200,000.....	7,361	976,416	732,756	15,440	59,631	72,375	138,709	6,774	900,914	674,944	11,859	51,712	40,284	74,468
\$200,000 under \$500,000.....	2,213	603,693	434,133	10,523	33,101	39,618	75,259	2,177	591,147	423,304	10,290	16,884	9,459	20,313
\$500,000 or more.....	259	212,187	157,962	2,835	18,111	9,325	21,125	240	198,726	147,255	2,503	-	-	-
Receipts not reported.....	2,514	-	1,370	251	-	13,037	550	-	-	-	-	-	-	-
Direct selling establishments														
Total.....	238,458	1,413,933	812,710	28,108	49,786	250,480	33,204	176,799	1,276,551	715,613	23,298	41,128	274,151	18,744
\$1,000 under \$1,000.....	80,004	39,860	19,686	1,536	721	1,866	6,769	43,727	24,150	7,116	324	115	3,458	1,598
\$1,000 under \$2,500.....	58,936	140,151	45,074	2,862	597	15,956	7,818	46,134	74,930	31,954	1,483	308	21,407	3,641
\$2,500 under \$5,000.....	39,092	155,427	67,288	3,663	1,395	29,613	3,655	33,253	119,812	55,535	2,646	605	33,882	1,466
\$5,000 under \$10,000.....	30,444	215,128	97,353	4,757	3,885	55,569	4,474	27,272	193,925	84,496	4,297	1,155	58,043	3,181
\$10,000 under \$25,000.....	17,600	265,925	133,642	6,437	5,980	67,566	2,174	16,300	244,855	115,514	6,079	5,648	63,967	1,934
\$25,000 under \$50,000.....	5,933	214,620	145,612	3,425	5,100	36,776	3,632	5,431	199,541	134,696	3,271	3,358	38,708	2,372
\$50,000 under \$100,000.....	3,932	270,504	193,492	2,917	17,052	33,612	1,997	3,600	247,530	178,669	2,657	15,239	34,554	1,572
\$100,000 under \$200,000.....	833	109,655	69,389	1,153	7,779	11,093	1,684	833	109,655	69,389	1,153	7,779	11,093	1,572
\$200,000 under \$500,000.....	197	50,488	31,338	1,352	5,995	2,842	757	195	49,912	31,338	1,341	5,624	3,033	1,572
\$500,000 or more.....	17	12,211	6,906	47	1,292	606	25	17	12,211	6,906	47	1,292	606	25
Receipts not reported.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Other general merchandise stores														
Total.....	71,923	3,294,020	2,476,779	66,278	131,341	228,181	530,842	52,497	2,951,991	2,193,543	52,605	166,470	263,003	477,255
\$1,000 under \$1,000.....	7,999	2,269	2,260	1,001	25	13,466	1,153	2,018	2,031	973	135		661	452
\$1,000 under \$2,500.....	3,846	6,133	3,758	895	41	1,243	3,258	2,989	11,871	6,362	622	11	1,814	1,753
\$2,500 under \$5,000.....	2,788	15,236	11,135	1,025	78	1,634	2,862	9,602	50,883	34,131	956	1,733	6,872	18,146
\$5,000 under \$10,000.....	4,424	63,203	44,164	1,524	1,936	4,588	21,062	9,934	160,952	107,909	3,538	4,041	23,144	27,470
\$10,000 under \$25,000.....	12,435	198,461	136,480	5,372	6,854	17,417	36,382	11,766	428,157	321,908	6,508	15,429	45,052	80,333
\$25,000 under \$50,000.....	13,574	489,853	372,319	7,890	20,092	38,619	85,511	11,766	428,157	321,908	6,508	15,429	45,052	80,333
\$50,000 under \$100,000.....	12,801	688,755	468,755	12,273	46,538	66,907	146,748	11,042	779,088	582,390	18,735	37,342	73,894	126,993
\$100,000 under \$200,000.....	6,228	866,761	663,367	14,287	51,852	61,282	137,025	5,944	791,259	605,555	10,706	46,239	65,429	127,899
\$200,000 under \$500,000.....	2,022	553,205	402,795	9,171	47,106	54,126	74,126	1,982	541,235	391,966	9,949	46,083	37,221	73,711
\$500,000 or more.....	242	199,976	151,056	2,788	16,819	8,719	21,100	223	186,515	140,349	2,456	15,592	8,853	20,488
Receipts not reported.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory end-of-year (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Food stores														
Total.....	236,493	17,221,888	14,124,790	177,584	938,551	816,338	995,351	188,473	15,423,097	12,531,262	153,319	822,003	911,534	851,213
\$1 under \$1,000.....	3,853	1,945	3,150	371	12	1,180	924	1,576	959	446	10	5	333	270
\$1,000 under \$2,500.....	4,512	6,319	6,246	444	364	1,625	1,619	2,511	4,277	2,773	39	2	731	354
\$2,500 under \$5,000.....	9,014	34,181	27,131	1,204	413	1,501	5,982	3,838	14,073	10,111	360	123	1,643	1,723
\$5,000 under \$10,000.....	20,705	153,852	120,883	3,025	3,219	1,863	23,465	13,036	97,723	74,352	1,711	1,934	11,147	12,372
\$10,000 under \$25,000.....	49,592	857,293	685,824	12,446	20,568	45,842	73,920	37,555	661,473	503,907	8,991	12,525	65,944	51,956
\$25,000 under \$50,000.....	52,513	1,923,023	1,526,703	26,148	58,227	141,253	143,530	44,002	1,618,870	1,254,922	20,174	44,332	160,534	108,296
\$50,000 under \$100,000.....	47,662	3,367,832	2,741,518	38,122	136,651	212,785	205,811	43,523	3,085,679	2,487,597	33,769	124,676	223,893	187,749
\$100,000 under \$200,000.....	29,195	4,018,314	3,227,290	38,073	216,355	202,471	212,891	26,727	3,680,568	3,027,257	34,395	193,026	213,214	189,570
\$200,000 under \$500,000.....	13,750	4,054,037	3,360,466	25,934	278,377	156,280	207,268	12,710	3,740,161	3,090,320	32,987	256,397	162,635	190,704
\$500,000 or more.....	3,318	2,803,092	2,316,434	23,453	214,353	66,161	120,730	2,995	3,519,314	2,079,577	20,883	188,983	71,460	108,219
Receipts not reported.....	(+)	-	(+)	(+)	(+)	(+)	(+)	-	-	-	-	-	-	-
Grocery stores														
Total.....	177,243	14,562,604	12,214,655	138,774	679,427	591,869	438,883	138,344	12,969,522	10,781,248	117,980	600,371	668,272	801,439
\$1 under \$1,000.....	4,049	5,043	5,184	406	349	1,060	1,882	2,936	8,312	6,109	191	17	1,141	1,413
\$1,000 under \$2,500.....	5,738	22,129	18,862	651	193	1,917	5,042	8,737	65,297	51,481	964	1,269	6,900	10,987
\$2,500 under \$5,000.....	14,428	107,824	97,809	1,602	1,610	1,273	21,428	24,431	435,044	360,125	5,053	3,750	32,283	47,309
\$5,000 under \$10,000.....	34,529	599,787	517,931	7,318	6,457	18,724	67,285	48,431	1,134,157	944,503	11,390	9,455	87,106	96,130
\$10,000 under \$25,000.....	38,404	1,400,412	1,187,777	16,153	18,856	71,049	129,455	31,114	2,474,923	2,068,573	14,290	15,778	106,106	127,730
\$25,000 under \$50,000.....	38,376	2,730,968	2,305,717	28,303	67,326	148,404	193,425	22,133	3,058,827	2,541,601	26,639	61,778	169,892	178,315
\$50,000 under \$100,000.....	24,237	3,334,028	2,798,745	29,741	146,640	160,753	200,035	11,485	3,937,580	3,217,675	29,505	219,563	186,503	186,503
\$100,000 under \$200,000.....	12,404	3,676,712	3,091,867	32,168	237,878	139,202	202,998	2,838	2,408,382	1,991,177	19,610	175,740	67,906	105,029
\$200,000 or more.....	3,156	2,685,701	2,223,082	21,984	200,118	62,811	117,500	2,838	2,408,382	1,991,177	19,610	175,740	67,906	105,029
Receipts not reported.....	(+)	-	(+)	(+)	(+)	(+)	(+)	-	-	-	-	-	-	-
Other food stores														
Total.....	59,250	2,659,284	1,910,135	40,810	453,124	225,469	56,468	90,129	2,453,575	1,750,014	35,339	221,632	243,262	49,774
\$1 under \$1,000.....	2,984	1,304	651	133	12	125	426	2,742	3,253	1,797	9	7	771	396
\$1,000 under \$2,500.....	2,252	3,917	2,561	276	15	130	235	2,247	7,744	5,424	209	106	795	538
\$2,500 under \$5,000.....	3,276	12,052	8,269	553	220	416	540	4,599	32,426	22,871	747	665	4,247	1,385
\$5,000 under \$10,000.....	6,277	46,028	35,070	1,423	1,609	1,874	1,537	13,124	226,429	143,782	3,938	8,775	33,661	4,647
\$10,000 under \$25,000.....	15,063	257,506	168,293	5,128	14,111	27,118	6,635	13,124	226,429	143,782	3,938	8,775	33,661	4,647
\$25,000 under \$50,000.....	14,109	522,611	338,926	9,995	39,371	70,204	14,549	12,888	484,713	310,419	8,784	34,877	73,428	12,166
\$50,000 under \$100,000.....	7,286	636,864	435,801	9,629	69,325	64,381	12,356	8,850	610,756	419,020	9,141	62,898	65,787	11,996
\$100,000 under \$200,000.....	2,958	684,286	528,545	8,332	69,715	41,718	12,266	4,954	634,741	483,656	7,756	64,327	43,322	11,255
\$200,000 under \$500,000.....	1,346	377,325	300,299	3,826	40,439	17,078	4,700	1,228	342,581	272,645	3,482	36,834	17,697	4,201
\$500,000 or more.....	162	117,391	93,352	1,469	14,235	3,350	3,230	157	110,932	88,400	1,273	13,243	3,554	3,190
Receipts not reported.....	(+)	-	(+)	(+)	(+)	(+)	(+)	-	-	-	-	-	-	-
Automotive stores														
Total.....	286,291	27,698,023	22,209,182	195,060	1,880,272	1,281,529	1,765,747	228,632	24,990,942	19,836,523	169,538	1,695,579	1,414,942	1,542,909
\$1 under \$1,000.....	5,622	2,706	2,499	786	826	15,060	3,040	4,425	6,176	2,060	7	28	2,597	1,710
\$1,000 under \$2,500.....	5,849	10,558	6,027	230	781	11,748	4,320	8,209	29,215	12,257	326	731	12,847	3,806
\$2,500 under \$5,000.....	12,763	46,384	29,493	1,573	2,517	8,080	8,561	13,696	104,986	56,602	2,020	5,023	22,886	13,480
\$5,000 under \$10,000.....	23,967	183,432	125,733	3,674	10,450	25,662	47,934	23,284	1,062,345	292,438	16,966	16,966	43,553	33,976
\$10,000 under \$25,000.....	34,108	581,278	441,931	9,422	30,182	25,662	47,934	23,284	1,062,345	292,438	16,966	16,966	43,553	33,976
\$25,000 under \$50,000.....	44,686	1,654,150	1,205,306	17,768	82,129	97,681	98,810	36,143	1,347,936	1,033,767	14,647	61,273	121,718	75,659
\$50,000 under \$100,000.....	66,723	3,809,296	2,798,732	39,375	292,182	259,404	259,404	59,324	4,292,655	3,358,822	24,419	230,400	369,163	231,417
\$100,000 under \$200,000.....	57,782	8,109,800	6,318,959	60,586	625,897	437,141	437,141	54,330	7,636,272	5,924,962	36,961	389,040	452,007	377,208
\$200,000 under \$500,000.....	25,998	7,354,245	5,876,758	43,459	561,253	324,885	430,693	24,630	6,972,106	5,242,015	40,032	535,194	338,892	396,541
\$500,000 or more.....	5,260	4,944,707	4,293,618	17,864	271,525	104,976	455,379	4,591	4,105,171	3,613,600	16,362	237,134	111,334	409,512
Receipts not reported.....	3,533	-	662	323	-	13,795	1,977	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)		Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Motor vehicle dealers														
Total.....	44,224	6,958,464	5,973,279	28,047	326,267	188,399	718,427	30,271	5,843,475	4,962,440	23,051	277,102	229,911	605,408
\$1 under \$1,000.....	4,872	4,740	4,005	746	760	15,832	3,873	5,889	24,670	9,024	116	315	10,743	1,476
\$1,000 under \$2,500.....	3,683	14,003	8,956	293	20	2,673	3,929	3,976	14,491	6,803	412	515	5,503	1,271
\$2,500 under \$5,000.....	7,116	29,804	19,411	201	875	2,142	4,124	3,981	70,501	47,423	650	911	9,377	6,370
\$5,000 under \$10,000.....	5,806	96,512	69,370	1,149	1,952	6,335	11,028	3,881	130,357	91,179	702	4,789	15,720	12,833
\$10,000 under \$25,000.....	5,599	187,852	140,196	910	6,019	11,780	19,119	4,533	321,056	243,882	1,894	11,141	30,645	31,884
\$25,000 under \$50,000.....	5,682	401,928	313,641	2,328	15,910	22,704	42,688	4,162	579,172	472,290	2,301	26,321	63,535	63,535
\$50,000 under \$100,000.....	4,680	651,140	537,205	2,790	30,801	27,801	79,737	4,585	1,514,227	1,286,095	6,927	71,939	58,940	161,370
\$100,000 under \$200,000.....	5,136	1,670,064	1,427,163	8,079	79,083	52,544	183,372	3,216	3,203,492	2,812,547	10,461	161,486	73,938	328,020
\$200,000 under \$500,000.....	3,824	3,902,421	3,452,857	11,431	190,847	68,731	370,412	-	-	-	-	-	-	-
\$500,000 or more.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Total.....	206,298	17,948,276	14,133,784	130,987	1,351,414	919,444	554,039	173,094	16,638,392	13,015,517	115,563	1,234,388	985,026	501,077
\$1 under \$1,000.....	2,727	4,017	2,121	136	832	1,443	509	891	1,738	903	-	28	719	322
\$1,000 under \$2,500.....	6,010	21,713	11,793	1,047	1,664	3,676	1,329	3,976	14,491	6,803	412	515	5,503	1,271
\$2,500 under \$5,000.....	15,674	121,869	82,260	2,627	9,215	3,556	13,653	9,945	77,158	42,298	1,899	4,623	15,664	6,287
\$5,000 under \$10,000.....	24,775	153,088	103,612	6,240	25,419	13,813	23,057	16,965	286,659	213,428	3,096	14,666	27,320	16,031
\$10,000 under \$25,000.....	34,564	1,297,402	1,056,765	12,392	64,514	69,816	52,800	28,695	1,087,908	870,902	10,043	46,691	84,866	42,873
\$25,000 under \$50,000.....	54,701	3,950,257	3,152,884	30,109	240,615	225,777	127,018	49,195	3,556,896	2,818,866	25,968	206,412	238,379	116,762
\$50,000 under \$100,000.....	47,997	6,657,824	5,204,886	47,714	527,426	354,130	193,040	43,213	6,350,704	4,948,371	45,621	501,225	362,184	182,087
\$100,000 under \$200,000.....	18,093	4,877,468	3,818,160	27,131	428,166	224,775	126,601	17,417	4,693,806	3,661,294	25,384	410,298	230,048	120,205
\$200,000 under \$500,000.....	836	602,698	481,116	3,557	53,363	19,395	15,232	796	569,032	452,657	3,150	50,530	20,336	14,559
\$500,000 or more.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Total.....	35,769	2,791,283	2,102,119	36,026	202,591	173,686	493,281	25,267	2,509,075	1,898,566	30,924	184,089	200,005	436,334
\$1 under \$1,000.....	3,872	4,507	2,900	134	15	1,533	2,982	1,838	2,427	815	7	-	827	1,258
\$1,000 under \$2,500.....	3,070	10,668	5,144	233	833	1,731	3,103	1,973	6,483	3,178	-	196	2,847	1,821
\$2,500 under \$5,000.....	4,177	31,819	24,062	846	360	1,276	13,667	1,819	13,210	7,893	129	105	2,027	5,881
\$5,000 under \$10,000.....	3,527	69,738	48,949	2,033	2,811	5,484	13,849	2,438	49,085	31,587	1,218	1,719	6,849	11,567
\$10,000 under \$25,000.....	4,523	168,896	108,345	4,466	11,686	16,085	26,891	3,443	129,671	71,696	3,902	9,793	21,132	19,991
\$25,000 under \$50,000.....	6,340	467,518	342,771	6,938	35,657	35,796	89,698	5,596	414,683	296,074	6,557	32,847	40,141	82,771
\$50,000 under \$100,000.....	5,605	791,836	576,868	10,082	67,670	55,218	151,199	4,953	706,396	504,301	8,639	61,294	59,275	131,566
\$100,000 under \$200,000.....	2,767	806,713	631,435	8,249	56,044	47,566	120,720	2,628	764,273	594,626	7,721	52,957	49,847	114,966
\$200,000 under \$500,000.....	600	439,588	361,645	2,876	27,515	16,650	69,735	579	422,647	348,396	2,751	25,178	17,060	66,933
\$500,000 or more.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Total.....	57,697	3,188,590	2,125,606	32,372	294,113	318,815	764,403	43,194	2,949,253	1,931,669	27,274	269,206	351,025	678,986
\$1 under \$1,000.....	2,039	886	697	65	14	1,356	1,249	3,532	9,844	3,716	96	86	2,797	1,255
\$1,000 under \$2,500.....	4,075	6,246	4,578	400	42	1,062	1,267	2,788	20,319	7,368	271	541	6,613	7,053
\$2,500 under \$5,000.....	3,766	13,737	9,233	370	423	1,260	10,752	2,788	118,628	69,204	1,167	8,849	20,733	31,920
\$5,000 under \$10,000.....	4,857	33,538	23,363	883	2,113	3,903	14,221	2,788	20,319	7,368	271	541	6,613	7,053
\$10,000 under \$25,000.....	9,289	162,919	107,886	1,989	13,585	14,217	49,195	10,351	387,279	251,969	3,390	18,486	56,326	109,115
\$25,000 under \$50,000.....	12,275	453,674	303,967	4,749	25,988	47,753	123,110	10,351	387,279	251,969	3,390	18,486	56,326	109,115
\$50,000 under \$100,000.....	12,226	803,261	551,816	8,206	10,127	92,296	221,127	11,384	814,949	539,949	7,287	64,141	97,857	200,433
\$100,000 under \$200,000.....	6,048	874,561	634,144	7,560	80,467	59,347	174,244	2,472	786,676	521,188	7,247	79,206	95,221	171,422
\$200,000 under \$500,000.....	2,564	702,721	464,850	6,995	84,656	59,547	146,276	2,472	675,992	444,319	6,791	81,357	61,016	135,414
\$500,000 or more.....	184	137,063	95,069	1,029	16,698	10,462	22,914	183	135,366	93,956	1,025	16,553	10,462	22,774
Receipts not reported.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Business Returns/1968 • Proprietorships

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Industry and size of business receipts	Businesses with and without net profit					Businesses with net profit								
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Furniture, home furnishings, and equipment stores														
Total.....	79,454	4,573,290	3,134,333	66,110	469,243	380,139	751,936	60,887	4,164,552	2,824,575	57,544	411,223	423,306	661,817
\$1 under \$1,000.....	2,945	1,702	918	857	79	1,168	564	2,473	3,847	1,877	176	12	988	1,832
\$1,000 under \$2,500.....	4,245	7,265	4,179	650	14	1,107	3,552	3,274	12,237	5,703	418	948	3,875	766
\$2,500 under \$5,000.....	7,308	24,758	16,035	1,262	1,829	11,099	4,518	6,890	53,455	24,800	1,885	823	12,158	3,016
\$5,000 under \$10,000.....	8,137	63,106	35,159	2,171	856	9,901	4,285	12,132	191,722	110,127	5,115	8,704	42,612	30,951
\$10,000 under \$25,000.....	15,594	250,444	155,288	6,387	15,929	32,952	90,455	11,978	435,689	273,592	7,768	37,989	55,978	79,735
\$25,000 under \$50,000.....	13,928	489,769	319,508	8,904	42,145	50,340	90,455	11,129	783,246	521,119	11,780	72,005	87,613	125,377
\$50,000 under \$100,000.....	12,961	908,434	618,087	13,848	89,832	79,131	150,273	8,606	1,192,129	810,753	15,905	130,805	114,902	189,032
\$100,000 under \$200,000.....	8,927	1,238,140	841,673	15,961	139,965	111,362	196,551	3,859	1,087,166	769,133	11,919	116,278	85,989	182,423
\$200,000 under \$500,000.....	4,136	1,161,281	819,361	12,822	130,789	83,538	208,059	546	404,961	307,471	2,978	43,659	19,190	48,419
\$500,000 or more.....	567	428,371	324,046	3,111	47,805	17,573	51,554	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating places														
Total.....	192,801	7,105,635	3,817,199	188,018	1,367,262	609,704	107,301	143,252	6,137,917	3,223,206	152,444	1,133,395	707,031	89,618
\$1 under \$1,000.....	6,565	4,576	2,984	507	211	1,039	458	2,908	2,325	821	22	83	870	76
\$1,000 under \$2,500.....	9,882	17,669	10,978	811	1,457	13,869	1,763	3,966	6,956	3,368	84	1,706	1,782	123
\$2,500 under \$5,000.....	14,847	55,830	35,405	1,506	4,034	1,944	1,265	9,019	35,217	19,689	467	7,887	16,313	519
\$5,000 under \$10,000.....	23,449	170,527	105,755	7,940	16,782	3,362	5,525	14,175	103,311	61,365	1,997	5,996	93,852	2,490
\$10,000 under \$25,000.....	50,873	853,647	502,982	23,855	100,367	72,161	18,550	39,255	664,725	374,750	17,694	63,341	163,750	15,897
\$25,000 under \$50,000.....	41,922	1,516,297	816,911	41,486	237,273	151,574	18,929	35,169	1,276,229	677,270	32,805	176,162	173,714	14,908
\$50,000 under \$100,000.....	27,887	1,908,056	1,045,130	49,939	368,451	184,645	30,626	24,914	1,699,760	896,859	43,195	331,329	195,921	25,822
\$100,000 under \$200,000.....	12,146	1,636,191	849,557	39,041	379,287	139,302	20,929	6,552	1,456,223	742,307	35,363	329,534	145,044	18,695
\$200,000 under \$500,000.....	2,921	796,713	403,407	18,660	205,144	57,211	9,652	2,779	1,336,684	376,364	17,320	194,096	61,459	9,097
\$500,000 or more.....	194	146,129	74,008	3,657	34,250	8,738	2,094	185	136,684	70,413	3,497	31,064	9,209	2,031
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Drinking places														
Total.....	101,658	3,203,636	1,812,741	83,784	374,633	333,999	115,616	79,835	2,840,708	1,600,592	67,872	316,066	374,504	95,698
\$1 under \$1,000.....	3,941	6,385	3,622	246	330	1,702	353	682	1,460	556	-	196	401	58
\$1,000 under \$2,500.....	5,905	22,789	14,875	305	2,467	1,401	1,144	3,047	11,752	6,869	260	24	1,315	207
\$2,500 under \$5,000.....	11,545	85,343	52,871	2,525	6,043	1,493	3,015	6,801	48,950	30,409	770	1,219	6,191	1,126
\$5,000 under \$10,000.....	32,043	536,156	326,218	17,606	30,634	48,052	24,240	25,992	452,601	272,762	13,447	22,231	61,167	17,543
\$10,000 under \$25,000.....	29,218	1,038,153	588,647	26,315	100,818	129,911	32,446	26,020	930,481	524,497	22,559	84,164	137,075	26,273
\$25,000 under \$50,000.....	15,056	1,005,493	543,373	25,861	150,231	112,831	36,266	14,029	934,948	506,321	21,530	134,788	118,980	33,882
\$50,000 under \$100,000.....	3,251	4,009,390	219,460	9,404	67,443	39,816	12,686	2,922	367,036	199,149	8,117	58,558	40,754	11,368
\$100,000 under \$200,000.....	335	88,003	56,357	1,151	14,037	7,878	5,004	342	93,480	60,029	1,189	14,886	8,621	5,241
\$200,000 under \$500,000.....	18	11,919	6,318	371	2,610	213	462	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 or more.....	346	-	-	-	-	1,106	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Drug and proprietary stores														
Total.....	27,407	2,944,666	1,997,461	33,208	307,735	332,108	523,012	24,896	2,836,332	1,910,347	31,259	291,224	345,645	495,504
\$1 under \$1,000.....	3,088	43,405	35,150	372	1,295	822	9,115	1,936	29,286	18,149	205	560	6,512	6,855
\$1,000 under \$2,500.....	3,482	121,849	81,617	2,211	9,438	14,659	26,262	3,056	107,244	70,255	1,688	7,750	15,823	21,358
\$2,500 under \$5,000.....	8,517	627,586	422,032	7,267	48,214	86,429	133,432	8,095	601,273	402,648	6,633	44,645	88,418	124,203
\$5,000 under \$10,000.....	9,245	1,309,918	885,843	14,871	143,800	149,861	232,355	8,896	1,262,762	850,531	14,438	134,697	153,960	222,638
\$10,000 under \$200,000.....	2,818	78,876	511,778	7,864	93,468	75,774	111,185	2,797	753,453	508,262	7,685	92,223	76,145	110,070
\$200,000 under \$500,000.....	117	83,032	60,947	611	11,510	4,746	10,469	116	82,314	60,502	610	11,349	4,787	10,380
\$500,000 or more.....	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Liquor stores														
Total.....	36,321	2,479,622	2,007,140	21,762	109,357	156,455	256,911	21,598	2,282,820	1,834,707	19,462	94,410	168,501	222,991
\$1 under \$1,000.....														
\$1,000 under \$2,500.....	2,236	9,355	8,395	225	505	1,897	1,271	3,444				1,724	5,430	
\$2,500 under \$5,000.....														
\$5,000 under \$10,000.....	3,605	60,995	44,272	1,812	1,980	3,484	14,472		50,272	34,554	1,370			5,302
\$10,000 under \$25,000.....														
\$25,000 under \$50,000.....	5,025	187,271	144,565	2,282	9,889	11,193	26,157	3,566	131,342	96,713	1,837	2,822	15,300	17,496
\$50,000 under \$100,000.....	7,207	524,083	422,602	4,711	15,300	59,460	59,919	6,828	495,943	398,067	5,218	14,354	40,598	52,676
\$100,000 under \$200,000.....	7,207	769,644	607,645	6,004	34,388	50,315	68,857	4,993	703,553	547,712	5,229	14,354	51,568	62,679
\$200,000 under \$500,000.....	2,990	716,443	582,644	5,443	36,317	43,122	67,993	2,463	675,269	525,711	5,443	35,117	44,876	55,893
\$500,000 or more.....	308	231,826	197,017	1,284	10,646	10,914	28,342	304	226,459	191,950	1,461	10,337	10,963	22,983
Receipts not reported.....	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Antique and secondhand stores														
Total.....	36,886	522,631	334,567	11,490	31,901	50,719	143,323	22,352	466,248	284,792	7,648	30,467	72,033	102,940
\$1 under \$1,000.....	6,366	3,360	1,936	182	56	1,112	7,970	2,560	1,527	902	-	-	325	2,585
\$1,000 under \$2,500.....	4,299	7,387	5,041	187	34	1,794	5,748	1,572	2,758	1,316	40	-	858	1,644
\$2,500 under \$5,000.....	6,847	15,518	10,518	2,085	194	1,950	16,341	3,794	16,341	16,341	466	91	2,594	4,972
\$5,000 under \$10,000.....	5,849	39,039	25,834	2,085	194	1,950	16,341	3,794	16,341	16,341	466	91	2,594	4,972
\$10,000 under \$25,000.....	5,758	112,920	60,493	2,085	194	1,950	16,341	3,794	16,341	16,341	466	91	2,594	4,972
\$25,000 under \$50,000.....	3,512	119,513	60,493	2,085	194	1,950	16,341	3,794	16,341	16,341	466	91	2,594	4,972
\$50,000 under \$100,000.....	1,665	117,214	70,688	1,237	9,422	12,761	25,751	1,561	111,243	67,112	1,779	5,989	15,821	28,901
\$100,000 under \$200,000.....	505	62,140	39,460	1,109	7,708	8,254	15,069	503	61,844	39,285	1,085	7,653	8,280	14,603
\$200,000 under \$500,000.....	181	56,476	36,680	602	5,692	7,712	9,253	180	55,822	36,065	602	5,692	7,727	9,215
\$500,000 or more.....	(*)	-	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Other retail trade														
Total.....	212,384	7,392,899	4,916,302	141,713	637,455	741,469	994,986	155,317	6,652,631	4,370,329	116,108	544,112	830,420	846,387
\$1 under \$1,000.....	30,346	14,583	9,326	1,944	424	16,955	11,245	13,193	6,768	3,167	352	50	2,461	3,493
\$1,000 under \$2,500.....	17,979	30,921	17,239	2,415	187	4,795	8,192	11,666	13,981	8,301	745	198	6,397	7,324
\$2,500 under \$5,000.....	17,771	64,459	37,517	3,051	1,845	2,173	24,773	11,806	44,573	23,142	1,965	1,372	9,725	11,464
\$5,000 under \$10,000.....	24,079	177,148	98,511	6,388	7,650	21,174	34,446	18,035	134,538	60,835	7,714	714	31,462	34,170
\$10,000 under \$25,000.....	42,970	177,188	124,251	17,350	44,141	91,468	136,067	31,409	539,791	300,575	11,114	21,034	112,655	103,313
\$25,000 under \$50,000.....	32,804	1,182,015	711,098	27,794	92,194	162,730	186,270	29,222	1,045,275	614,864	24,083	75,808	176,517	158,433
\$50,000 under \$100,000.....	27,270	1,866,222	1,209,836	34,923	174,742	215,931	237,259	25,366	1,742,101	1,114,150	30,760	158,929	228,799	222,205
\$100,000 under \$200,000.....	10,592	1,438,046	932,840	21,964	163,850	150,645	185,649	10,000	1,364,521	904,527	20,168	145,214	153,234	175,247
\$200,000 under \$500,000.....	4,332	1,246,106	931,757	16,572	106,258	84,286	120,349	4,084	1,160,756	856,604	15,395	100,497	87,486	111,206
\$500,000 or more.....	803	646,233	522,518	8,046	45,869	22,572	45,471	743	594,321	479,164	7,160	41,296	24,194	42,767
Receipts not reported.....	3,828	-	1,663	196	5	13,956	8,060	-	-	-	-	-	-	-
Wholesale and Retail Trade not Allocable														
Total.....	18,572	964,363	716,345	14,563	80,992	70,741	104,014	12,946	860,050	629,823	12,204	72,704	82,836	88,549
\$1 under \$1,000.....	3,727	3,089	2,668	807	51	12,035	893	1,883	2,377	1,134	68	3	473	431
\$1,000 under \$2,500.....	2,445	8,481	2,068	1,016	147	1,405	840							
\$2,500 under \$5,000.....	2,998	23,727	11,442	665	1,595	3,916	2,946	5,083	47,868	19,391	1,715	175	13,083	6,279
\$5,000 under \$10,000.....	1,749	33,594	19,758	840	1,595	3,916	10,858							
\$10,000 under \$25,000.....	2,082	73,376	44,923	1,752	2,392	10,391	6,774	1,552	55,880	32,373	1,545	2,248	16,944	5,919
\$25,000 under \$50,000.....	2,452	163,295	114,141	2,429	15,901	13,916	21,892	2,087	138,745	91,666	2,259	14,963	19,718	19,718
\$50,000 under \$100,000.....	1,442	194,733	127,140	2,546	16,757	19,114	27,428	1,334	180,857	126,559	2,542	15,542	19,417	25,982
\$100,000 under \$200,000.....	904	286,455	226,407	2,816	32,730	15,601	23,249	857	274,191	216,589	2,687	29,599	16,405	20,873
\$200,000 under \$500,000.....	166	177,313	147,766	1,659	11,043	5,928	10,034	150	160,132	132,111	1,410	10,174	5,991	9,347
\$500,000 or more.....	(*)	-	(*)	(*)	-	(*)	-	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit, end-of-year (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
FINANCE, INSURANCE, AND REAL ESTATE														
Total.....	515,872	7,759,614	1,951,035	275,527	479,761	2,501,210	158,646	415,438	6,795,800	1,413,912	193,674	410,945	2,749,237	104,437
\$1 under \$1,000.....	81,589	38,989	1,130	7,225	938	119,300	117	45,843	25,603	435	769	25	14,180	11
\$1,000 under \$2,500.....	74,568	125,723	2,152	10,646	1,773	21,452	1,723	55,838	94,761	1,630	3,658	358	48,182	-
\$2,500 under \$5,000.....	77,668	170,648	7,152	18,948	5,213	92,071	1,971	63,265	228,860	4,272	11,840	1,692	122,377	296
\$5,000 under \$10,000.....	92,260	677,637	14,851	30,843	12,617	366,731	64	87,853	647,105	10,398	30,221	9,449	386,529	64
\$10,000 under \$25,000.....	106,666	1,677,762	46,439	60,517	63,634	895,987	13,225	101,462	1,602,940	38,894	50,221	58,100	928,790	10,281
\$25,000 under \$50,000.....	40,506	1,400,801	108,427	44,943	109,705	634,829	8,936	38,585	1,324,628	99,499	36,166	101,192	654,868	8,365
\$50,000 under \$100,000.....	15,480	1,039,666	219,972	31,645	110,231	316,786	50,435	14,501	971,192	190,914	27,637	104,505	330,320	30,432
\$100,000 under \$200,000.....	6,559	906,939	433,512	22,042	78,975	148,818	37,200	5,636	777,188	346,809	16,287	62,574	162,523	20,111
\$200,000 under \$500,000.....	2,272	671,830	399,338	20,184	47,392	58,529	23,037	1,950	573,361	337,737	11,162	33,697	72,265	15,369
\$500,000 or more.....	645	943,235	716,374	25,981	48,510	13,258	20,354	505	539,162	383,414	9,976	39,353	29,203	16,508
Receipts not reported.....	17,827	-	781	2,855	773	127,951	1,984	-	-	-	-	-	-	-
Finance														
Total.....	31,586	965,488	564,916	11,246	32,493	168,675	15,038	21,927	624,317	249,589	8,999	26,180	211,782	8,909
\$1 under \$1,000.....	6,578	2,715	76	280	73	13,331	-	2,868	1,610	1	29	2	1,014	-
\$1,000 under \$2,500.....	4,295	7,763	41	427	86	3,458	86	3,458	6,363	28	149	20	3,708	-
\$2,500 under \$5,000.....	3,721	12,414	814	757	1,357	1,207	775	2,521	28,470	155	361	214	17,108	-
\$5,000 under \$10,000.....	4,424	31,804	1,034	1,240	3,999	14,207	3,278	3,915	78,259	97	1,122	5,225	47,968	-
\$10,000 under \$25,000.....	5,163	88,587	1,458	3,463	5,081	41,976	3,278	4,573	1,444	3,111	3,042	5,925	46,224	3,278
\$25,000 under \$50,000.....	2,519	90,539	3,141	2,324	7,343	40,891	1,222	2,388	86,273	3,111	1,917	7,386	46,224	1,222
\$50,000 under \$100,000.....	1,711	115,798	17,626	1,824	7,528	42,979	2,536	1,610	109,302	12,672	1,761	7,386	47,785	1,374
\$100,000 under \$200,000.....	428	61,665	23,228	350	3,453	22,805	1,462	357	135,313	13,513	397	7,386	24,049	1,374
\$200,000 under \$500,000.....	205	65,439	40,559	165	3,946	43,862	167	70	245,362	23,989	153	3,687	13,251	2,790
\$500,000 or more.....	100	488,764	477,741	182	7,795	5,839	3,795	70	203,850	192,574	128	2,478	6,016	-
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service														
Total.....	179,125	2,553,975	362,594	59,189	207,165	1,121,254	116	159,804	2,498,249	342,137	55,234	196,669	1,150,423	67
\$1 under \$1,000.....	26,214	13,268	264	1,635	179	12,629	49	16,907	9,652	212	228	1	4,827	-
\$1,000 under \$2,500.....	24,359	40,304	345	1,978	607	10,922	33	19,982	33,607	309	914	335	16,621	-
\$2,500 under \$5,000.....	23,990	88,232	2,448	4,648	2,303	30,327	-	20,463	75,367	2,176	3,996	954	38,532	-
\$5,000 under \$10,000.....	31,991	241,380	7,173	7,141	6,705	129,709	13	31,437	237,249	4,410	6,907	6,119	131,449	13
\$10,000 under \$25,000.....	47,165	745,482	15,429	18,699	31,963	435,878	54	46,889	744,231	13,798	18,641	31,493	437,307	54
\$25,000 under \$50,000.....	16,905	584,879	31,010	14,021	60,105	310,558	-	16,775	580,372	29,428	13,878	58,797	311,001	-
\$50,000 under \$100,000.....	4,830	287,485	49,746	7,084	40,850	127,487	-	4,771	311,908	45,965	6,873	40,352	127,935	-
\$100,000 under \$200,000.....	2,070	281,602	134,736	2,304	30,876	56,191	-	2,065	280,764	134,724	2,298	30,485	56,544	-
\$200,000 under \$500,000.....	122	138,475	79,732	1,037	14,967	17,001	-	376	125,231	69,404	18,222	9,284	42,222	-
\$500,000 or more.....	139	102,868	41,711	637	18,849	7,985	-	139	102,868	41,711	637	18,849	7,985	-
Receipts not reported.....	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Real Estate														
Total.....	305,161	4,240,151	1,023,525	205,092	240,103	1,211,281	143,492	233,707	3,673,234	822,186	129,441	188,096	1,387,032	95,461
\$1 under \$1,000.....	48,797	23,006	790	5,310	686	113,340	68	26,068	14,341	222	512	24	8,339	11
\$1,000 under \$2,500.....	45,846	77,656	1,766	8,241	1,080	10,600	1,723	32,598	54,791	1,293	2,995	21	27,853	-
\$2,500 under \$5,000.....	49,897	178,386	4,297	13,543	4,297	62,815	51	40,281	146,086	1,941	17,948	718	79,186	296
\$5,000 under \$10,000.....	55,845	404,453	7,575	22,160	5,513	222,815	296	52,501	381,386	5,891	17,948	3,116	237,972	51
\$10,000 under \$25,000.....	54,338	841,693	29,552	38,355	26,990	418,133	9,893	50,000	783,450	23,562	23,562	23,562	443,515	6,949
\$25,000 under \$50,000.....	21,082	725,383	74,276	28,598	42,257	283,380	7,714	19,422	667,983	66,960	20,371	36,470	297,643	7,143
\$50,000 under \$100,000.....	8,934	606,383	152,600	22,737	61,853	146,330	47,599	8,120	549,782	132,277	19,004	56,767	154,600	33,432
\$100,000 under \$200,000.....	4,061	563,672	275,548	19,388	44,946	69,822	35,738	3,234	443,101	196,567	13,632	29,081	81,930	18,737
\$200,000 under \$500,000.....	1,645	467,916	279,547	18,982	28,479	29,983	21,413	1,407	399,868	244,344	10,147	20,726	40,792	15,124
\$500,000 or more.....	406	351,603	196,922	25,162	26,866	1,434	17,059	296	232,444	149,129	9,211	18,026	15,202	13,718
Receipts not reported.....	14,350	-	652	2,616	280	119,807	1,938	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Real Estate—Continued														
Operators, except developers, and lessors of buildings														
Total.....	18,213	437,195	61,956	81,811	26,938	5,797	25,244	10,324	264,741	46,689	39,135	15,110	54,335	14,557
\$1 under \$1,000.....	5,963	7,891	87	2,521	104	12,715	-	3,438	4,192	58	625	4	1,730	-
\$1,000 under \$2,500.....	2,759	9,745	1,123	4,869	114	1,749	-	1,226	4,422	70	8,248	-	960	-
\$2,500 under \$5,000.....	2,512	16,298	144	4,869	241	709	-	3,771	39,698	609	8,248	938	13,194	-
\$5,000 under \$10,000.....	11,228	48,164	1,430	6,154	2,362	1,133	-	532	17,898	2,199	2,273	524	8,397	-
\$10,000 under \$25,000.....	1,009	34,829	2,651	11,863	1,120	4,355	75	871	56,410	3,620	3,810	11,717	14,089	-
\$25,000 under \$50,000.....	1,000	71,397	2,850	11,863	5,947	7,341	14,089	226	30,197	1,530	3,810	4,773	6,829	320
\$50,000 under \$100,000.....	362	49,749	8,008	7,572	2,915	825	9,214	213	65,811	27,062	6,972	3,833	7,992	148
\$100,000 under \$200,000.....	288	91,570	27,276	14,993	5,700	2,937	14,993	47	46,113	11,541	6,758	3,605	3,516	-
\$200,000 under \$500,000.....	95	107,532	18,381	19,552	8,424	1,718	-	-	-	-	-	-	-	-
\$500,000 or more.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Lessors of real property other than buildings														
Total.....	19,669	41,393	7,941	6,661	1,053	8,206	146	10,908	34,302	7,423	2,998	825	14,716	146
\$1 under \$1,000.....	12,257	4,605	45	1,922	14	1,531	11	5,940	2,451	11	102	-	1,901	11
\$1,000 under \$2,500.....	2,649	4,077	-	744	-	2,102	-	2,269	3,212	-	176	-	2,713	-
\$2,500 under \$5,000.....	2,333	7,310	273	701	124	2,889	-	2,429	10,677	32	1,937	10	5,184	-
\$5,000 under \$10,000.....	1,067	7,169	32	2,256	35	1,576	-	-	-	-	-	-	-	-
\$10,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	226	7,049	337	803	62	3,069	22	217	6,779	130	740	1	3,572	22
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	53	11,183	7,250	43	814	1,346	113	53	11,183	7,250	43	814	1,346	113
\$200,000 under \$500,000.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
\$500,000 or more.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Agents, brokers, and managers														
Total.....	216,613	2,261,769	164,749	83,084	87,935	935,914	18,345	172,151	2,099,793	136,458	63,791	70,925	1,010,698	11,636
\$1 under \$1,000.....	30,443	15,469	596	2,595	356	16,820	57	16,916	10,044	175	115	17	5,550	-
\$1,000 under \$2,500.....	33,101	57,140	1,200	4,830	607	11,779	1,723	24,677	42,684	784	1,886	107	21,153	-
\$2,500 under \$5,000.....	37,708	135,917	2,379	8,269	666	37,674	79	32,932	120,282	1,412	5,298	102	263,490	79
\$5,000 under \$10,000.....	44,222	324,825	4,011	12,663	2,935	193,857	12	41,952	308,734	2,762	11,044	880	203,184	12
\$10,000 under \$25,000.....	38,463	597,332	13,456	20,613	11,368	328,083	2,733	36,167	566,999	8,206	18,061	10,018	339,369	3
\$25,000 under \$50,000.....	14,124	492,461	25,765	15,089	21,114	214,542	1,997	13,488	469,482	24,891	13,397	18,308	219,181	1,891
\$50,000 under \$100,000.....	4,450	305,072	32,950	7,733	26,755	93,152	6,510	4,233	291,255	38,235	7,136	25,203	94,325	6,446
\$100,000 under \$200,000.....	1,582	207,850	45,146	5,968	15,210	44,211	2,012	1,392	183,205	38,423	5,392	9,226	45,498	1,905
\$200,000 under \$500,000.....	315	85,202	23,527	1,617	5,566	11,569	987	308	82,880	23,053	1,181	5,352	12,228	987
\$500,000 or more.....	43	40,521	16,163	1,823	3,170	2,296	313	25	24,198	8,517	281	1,802	3,500	313
Receipts not reported.....	12,062	-	556	1,884	188	14,429	1,922	-	-	-	-	-	-	-
Other real estate														
Total.....	50,666	1,499,774	788,879	33,536	124,177	261,364	99,757	40,324	1,274,398	631,616	23,517	101,236	307,283	69,122
\$1 under \$1,000.....	3,898	1,661	136	223	226	13,144	-	5,226	6,539	487	203	7	3,145	-
\$1,000 under \$2,500.....	6,132	9,819	436	716	459	12,411	-	4,618	17,229	459	812	616	28,527	217
\$2,500 under \$5,000.....	7,057	25,434	522	1,773	649	3,427	217	7,640	54,016	3,030	2,018	2,097	8,441	39
\$5,000 under \$10,000.....	7,944	56,161	3,388	2,372	2,302	26,673	7,160	11,878	186,978	14,814	5,225	12,320	93,969	6,946
\$10,000 under \$25,000.....	12,628	194,232	15,653	6,401	12,835	89,266	7,160	5,306	176,696	39,858	4,147	17,637	68,323	5,252
\$25,000 under \$50,000.....	5,853	194,166	45,848	6,801	20,022	62,741	5,642	27,000	201,447	102,422	2,622	27,093	47,943	12,897
\$50,000 under \$100,000.....	3,375	229,070	29,115	3,068	29,115	27,000	27,000	3,005	229,366	134,496	4,367	18,122	29,523	16,490
\$100,000 under \$200,000.....	2,115	305,740	222,276	5,785	26,821	24,706	24,706	1,594	239,994	186,979	1,951	10,727	19,226	13,876
\$200,000 under \$500,000.....	989	279,961	14,131	3,787	16,399	14,131	14,131	224	162,133	129,071	2,172	12,619	8,186	13,405
\$500,000 or more.....	268	203,550	162,378	3,787	15,272	3,536	15,028	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of- year (Thousand dollars)
SERVICES														
Total.....	2,390,247	36,547,905	6,642,851	1,585,763	5,850,540	13,645,498	459,237	1,996,989	34,457,414	5,990,124	1,267,937	5,323,621	14,307,462	386,700
\$1 under \$1,000.....	388,627	192,270	30,021	38,757	5,979	146,331	11,504	233,204	129,776	9,752	6,779	781	75,734	1,588
\$1,000 under \$2,500.....	426,806	706,035	87,517	98,094	20,555	239,028	12,221	348,540	580,820	56,339	26,114	10,001	324,307	5,195
\$2,500 under \$5,000.....	376,346	1,368,603	173,011	136,320	54,501	570,258	19,904	327,289	1,192,963	125,335	56,092	30,909	617,368	13,241
\$5,000 under \$10,000.....	364,103	2,595,796	344,845	136,152	146,544	1,130,292	29,514	331,704	2,363,515	284,799	100,316	107,327	1,200,603	21,877
\$10,000 under \$25,000.....	379,251	6,074,763	1,070,135	315,674	730,125	2,312,124	72,678	352,881	5,666,260	929,524	261,030	636,137	2,403,704	63,548
\$25,000 under \$50,000.....	235,545	8,407,743	1,509,935	353,761	1,336,643	3,293,141	104,296	223,105	7,983,834	1,360,831	307,954	1,210,202	3,354,500	91,616
\$50,000 under \$100,000.....	141,362	5,246,284	924,650	156,884	1,680,328	4,116,812	104,909	137,538	9,395,239	1,462,623	296,228	1,602,071	4,155,366	92,224
\$100,000 under \$200,000.....	36,373	4,834,933	1,041,774	171,798	1,074,932	1,669,886	61,608	35,330	4,661,884	977,726	142,069	1,011,687	1,690,714	58,664
\$200,000 under \$500,000.....	7,133	1,958,036	386,635	71,798	367,731	381,709	35,753	6,634	1,815,439	524,141	56,871	514,265	1,400,079	33,756
\$500,000 or more.....	884	760,436	264,594	25,680	228,661	78,037	5,331	764	667,624	239,094	14,484	200,241	85,087	4,991
Receipts not reported.....	33,533	-	4,100	8,058	4,537	159,458	1,919	-	-	-	-	-	-	-
Hotels, Rooming Houses, Camps, and Other Lodging Places														
Total.....	110,064	1,711,001	308,961	254,501	224,504	138,078	12,558	67,703	1,313,732	220,670	164,960	158,160	246,947	8,533
\$1 under \$1,000.....	9,332	4,895	267	3,547	217	18,531	-	2,079	1,166	-	191	6	373	-
\$1,000 under \$2,500.....	18,769	31,960	3,323	8,503	2,275	18,823	-	9,359	16,324	707	2,529	446	4,160	-
\$2,500 under \$5,000.....	22,861	84,604	7,849	22,725	4,922	49,148	2	12,925	49,148	3,590	9,526	1,274	10,590	-
\$5,000 under \$10,000.....	18,403	135,740	11,066	22,759	4,960	16,561	108	13,912	102,587	8,829	14,237	2,458	25,328	108
\$10,000 under \$25,000.....	21,655	342,528	52,670	56,919	25,670	43,579	2,811	15,199	240,248	23,337	36,145	13,071	66,725	1,829
\$25,000 under \$50,000.....	11,322	394,706	67,117	54,272	45,250	43,802	3,581	8,554	309,555	47,874	37,785	31,999	57,532	1,575
\$50,000 under \$100,000.....	4,701	315,204	58,896	40,495	50,341	35,065	2,396	3,891	262,552	51,352	30,635	38,825	45,271	2,208
\$100,000 under \$200,000.....	1,538	197,767	44,707	23,008	40,396	22,165	1,283	1,403	176,993	34,440	19,097	23,713	25,057	842
\$200,000 under \$500,000.....	419	129,319	35,260	16,691	31,683	3,127	991	322	100,957	26,982	11,411	23,713	8,294	771
\$500,000 or more.....	78	74,278	27,771	5,293	18,779	2,042	1,386	59	34,602	22,661	3,404	11,928	3,617	1,200
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Tourist courts and motels														
Total.....	40,910	872,449	114,548	141,289	115,271	81,914	3,584	24,387	675,151	79,169	93,662	84,708	130,176	2,531
\$1 under \$1,000.....	6,534	8,435	686	3,444	599	17,345	-	2,144	3,280	46	358	62	931	-
\$1,000 under \$2,500.....	7,513	26,848	1,299	10,139	1,614	49,819	-	2,543	9,254	349	2,525	49	1,842	-
\$2,500 under \$5,000.....	6,820	51,934	1,894	11,041	2,159	4,717	1	4,853	36,272	1,557	7,101	1,116	7,589	-
\$5,000 under \$10,000.....	9,233	142,702	12,894	25,442	10,000	18,502	1,083	6,269	96,503	3,145	14,728	4,827	28,372	774
\$10,000 under \$25,000.....	6,341	219,627	23,549	33,509	19,874	33,247	550	5,232	184,343	19,787	25,282	15,795	38,470	517
\$25,000 under \$50,000.....	2,888	192,465	16,386	29,885	29,040	26,275	225	2,370	161,216	14,180	22,379	23,684	31,524	216
\$50,000 under \$100,000.....	855	109,942	23,924	14,941	21,894	12,412	794	741	91,404	15,400	11,491	16,825	14,070	373
\$100,000 under \$200,000.....	266	85,998	23,476	10,184	21,599	2,382	539	203	66,600	15,578	7,902	15,987	4,917	323
\$200,000 under \$500,000.....	42	34,498	10,407	2,671	8,492	1,947	392	32	26,279	9,127	1,896	6,363	2,461	327
\$500,000 or more.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Receipts not reported.....							-	-	-	-	-	-	-	-
Trailer parks and camps														
Total.....	31,885	385,012	75,620	69,725	30,756	21,296	5,265	19,923	279,107	46,213	43,210	16,839	55,355	2,758
\$1 under \$1,000.....	3,720	1,725	151	1,698	163	1,086	-	4,267	6,578	178	1,633	176	1,474	-
\$1,000 under \$2,500.....	5,177	9,271	746	3,562	453	1,395	-	4,903	18,650	981	3,948	662	3,919	-
\$2,500 under \$5,000.....	7,121	25,873	1,915	7,609	1,901	1,078	2	4,903	27,278	2,625	3,794	443	6,456	107
\$5,000 under \$10,000.....	4,605	32,267	2,805	5,353	645	4,066	107	3,793	69,244	10,777	13,250	2,945	17,407	486
\$10,000 under \$25,000.....	6,703	109,645	23,221	21,989	6,043	8,186	1,152	4,136	86,544	12,018	9,855	5,395	12,022	620
\$25,000 under \$50,000.....	3,486	114,246	24,922	17,581	12,948	5,167	2,446	1,983	70,551	12,018	9,855	5,395	12,022	620
\$50,000 under \$100,000.....	549	37,790	9,284	5,588	4,497	4,763	455	488	33,635	7,344	4,784	3,324	6,026	444
\$100,000 under \$200,000.....														
\$200,000 under \$500,000.....	361	54,195	12,574	6,133	4,495	7,658	1,103	353	53,171	12,290	5,966	4,294	8,051	1,101
\$500,000 or more.....														
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
SERVICES—Continued														
Hotels, Rooming Houses, Camps, and Other Lodging Places—Continued														
Other lodging places														
Total.....	37,269	453,540	118,793	43,487	78,477	34,868	3,709	23,393	359,474	95,288	28,088	56,613	61,416	3,244
\$1 under \$1,000.....	3,323	1,962	11	385	7	1,676	-	-	7,632	483	729	214	2,128	-
\$1,000 under \$2,500.....	9,347	15,462	1,996	2,941	1,270	12,852	-	5,027	21,244	2,179	563	563	4,829	-
\$2,500 under \$5,000.....	8,227	31,883	4,635	4,987	1,807	7,759	-	5,479	39,037	4,647	3,342	899	11,283	-
\$5,000 under \$10,000.....	7,151	51,539	6,367	6,365	2,156	7,778	-	4,794	74,501	9,415	8,187	5,699	20,946	569
\$10,000 under \$25,000.....	5,719	90,181	16,555	9,488	9,627	16,891	576	4,794	126,661	16,661	10,809	7,040	7,040	438
\$25,000 under \$50,000.....	1,905	60,833	18,646	3,182	12,428	5,388	585	1,339	54,661	16,027	3,472	11,817	7,040	438
\$50,000 under \$100,000.....	1,264	84,949	33,226	5,012	16,804	17,716	1,033	1,033	67,701	18,562	2,461	14,461	4,292	448
\$100,000 under \$200,000.....	358	49,881	19,089	2,358	15,201	3,446	466	344	48,049	18,562	2,461	14,461	4,292	448
\$200,000 under \$500,000.....	129	36,854	8,041	6,347	9,795	1,384	113	96	31,365	7,708	1,244	4,660	934	109
\$500,000 or more.....	24	29,996	10,227	2,358	9,382	1,127	253	15	18,539	6,397	1,244	4,660	934	132
Receipts not reported.....	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Personal Services														
Total.....	550,469	5,707,238	1,326,628	296,964	1,268,179	1,544,687	84,619	484,375	5,401,119	1,230,796	250,604	1,188,473	1,610,378	78,501
\$1 under \$1,000.....	71,974	40,133	7,617	6,307	918	3,414	2,236	46,613	28,158	3,094	1,204	117	15,474	373
\$1,000 under \$2,500.....	101,992	173,163	29,473	10,855	3,379	62,834	1,869	88,221	149,146	21,324	6,050	2,028	72,583	1,515
\$2,500 under \$5,000.....	122,819	453,014	58,534	17,934	14,112	210,709	5,192	113,806	420,425	51,921	11,872	9,408	226,857	3,758
\$5,000 under \$10,000.....	111,992	766,202	108,701	30,924	60,631	347,681	3,775	103,890	717,085	97,283	23,596	52,603	359,441	3,441
\$10,000 under \$25,000.....	87,453	1,364,948	276,293	78,830	299,599	377,689	18,183	81,710	1,276,478	244,557	65,175	272,694	389,245	1,573
\$25,000 under \$50,000.....	33,311	1,136,009	300,141	61,960	334,201	240,384	18,990	31,437	1,076,126	277,057	56,243	312,512	245,276	18,763
\$50,000 under \$100,000.....	34,999	980,532	283,700	24,210	288,192	189,371	20,197	14,076	963,385	275,387	51,392	278,346	192,222	20,044
\$100,000 under \$200,000.....	3,831	521,531	148,693	26,730	175,479	87,772	11,071	3,776	511,766	141,556	23,592	170,321	88,361	10,603
\$200,000 under \$500,000.....	751	291,029	86,218	8,824	67,343	21,231	1,907	749	190,207	79,534	8,794	66,947	21,405	1,856
\$500,000 or more.....	98	70,627	33,122	2,364	24,560	5,266	1,199	97	68,343	31,801	2,320	23,497	5,305	1,170
Receipts not reported.....	2,629	-	136	366	5	1,864	-	-	-	-	-	-	-	-
Coin-operated laundries and dry cleaning														
Total.....	31,528	450,295	64,409	69,802	44,082	73,809	1,117	20,358	379,297	52,366	51,257	34,635	90,229	577
\$1 under \$1,000.....	4,012	5,465	589	2,596	389	1,348	30	2,351	6,709	602	740	15	2,071	-
\$1,000 under \$2,500.....	4,473	15,912	1,817	3,767	454	12,251	346	4,722	35,097	3,087	3,321	1,483	10,469	46
\$2,500 under \$5,000.....	7,491	56,543	6,507	6,072	3,321	5,139	46	9,006	149,893	18,882	22,900	10,441	33,771	440
\$5,000 under \$10,000.....	10,929	179,167	23,514	29,830	15,902	31,166	513	3,276	108,288	18,697	11,486	9,623	29,915	70
\$10,000 under \$25,000.....	3,442	113,296	20,388	12,459	10,796	29,421	161	816	52,997	4,854	9,085	8,700	9,929	21
\$25,000 under \$50,000.....	826	53,599	5,350	5,253	8,917	9,608	21	187	26,313	6,244	3,725	4,373	4,074	-
\$50,000 under \$100,000.....	187	26,313	6,244	3,725	4,373	4,074	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Other laundries and dry cleaning plants														
Total.....	55,322	1,276,403	349,291	70,773	381,082	220,631	5,218	49,374	1,192,699	324,881	61,648	349,613	229,868	4,885
\$1 under \$1,000.....	5,440	8,087	2,129	587	460	999	60	3,269	5,735	1,162	311	188	2,385	-
\$1,000 under \$2,500.....	9,095	33,315	5,027	1,334	1,642	6,651	282	8,045	29,228	4,678	1,042	1,399	7,462	282
\$2,500 under \$5,000.....	10,379	71,663	14,633	2,583	6,698	19,769	123	9,675	67,612	13,274	2,179	5,771	19,932	123
\$5,000 under \$10,000.....	15,113	242,213	54,207	15,912	39,802	60,299	443	14,460	230,429	49,482	13,679	35,442	63,369	442
\$10,000 under \$25,000.....	4,389	320,061	84,982	21,279	93,349	53,301	554	8,296	287,832	75,855	18,217	79,592	55,665	513
\$25,000 under \$50,000.....	4,389	307,401	93,474	17,528	104,678	49,034	2,101	4,081	287,021	87,973	15,333	96,849	49,677	1,930
\$50,000 under \$100,000.....	1,157	162,468	44,696	6,749	71,214	20,362	1,175	1,104	156,753	43,917	3,797	49,545	28,939	1,930
\$100,000 under \$200,000.....	410	103,557	38,234	3,827	49,941	8,365	216	36	102,735	37,950	9,797	49,545	28,939	1,930
\$200,000 under \$500,000.....	37	27,638	11,909	970	13,298	1,715	264	36	25,354	10,588	926	12,435	1,754	235
\$500,000 or more.....	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of- year (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
SERVICES—Continued														
Personal Services—Continued														
Beauty shops														
Total.....	206,575	1,637,353	350,630	56,227	480,123	440,405	16,083	184,420	1,542,895	316,998	48,267	445,579	455,073	12,800
\$1 under \$1,000.....	22,432	13,400	3,523	1,460	415	1,387	966	14,025	9,166	1,886	558	68	3,926	319
\$1,000 under \$2,500.....	44,937	77,013	14,429	4,316	1,381	27,503	740	40,840	70,059	12,577	3,404	829	29,249	669
\$2,500 under \$5,000.....	59,565	215,701	37,764	8,344	9,811	92,203	3,305	55,871	202,373	34,203	6,968	6,255	95,455	2,383
\$5,000 under \$10,000.....	38,255	261,158	48,341	8,722	29,286	105,535	3,998	36,021	247,381	46,601	7,910	25,172	107,145	1,878
\$10,000 under \$25,000.....	27,596	140,971	31,615	14,270	14,584	99,353	3,312	24,988	321,575	72,388	11,170	129,072	103,843	2,314
\$25,000 under \$50,000.....	9,562	337,020	83,851	9,889	14,904	66,708	1,276	9,172	325,804	78,654	9,468	143,188	69,377	1,219
\$50,000 under \$100,000.....	2,810	192,381	42,143	4,904	9,430	34,259	2,606	2,787	191,121	42,143	4,888	92,359	34,262	2,606
\$100,000 under \$200,000.....	738	109,509	29,004	4,088	50,872	11,750	1,880	716	105,409	28,546	3,901	48,636	11,816	1,412
\$200,000 under \$500,000.....														
\$500,000 or more.....														
Receipts not reported.....	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Barber shops														
Total.....	121,392	858,488	84,062	15,714	201,285	421,686	504	117,876	855,316	82,737	15,435	200,018	422,909	432
\$1 under \$1,000.....	9,558	5,327	349	227	30	2,040	72	7,299	4,204	83	112	26	2,320	4
\$1,000 under \$2,500.....	17,281	29,247	2,425	456	546	14,682	4	16,608	28,278	2,116	362	546	14,954	4
\$2,500 under \$5,000.....	34,448	132,110	5,901	2,297	1,012	89,550	29	34,278	131,639	5,892	2,267	758	89,572	29
\$5,000 under \$10,000.....	39,342	266,571	12,350	5,532	14,452	178,873	199	39,265	266,053	12,350	5,532	14,030	178,911	199
\$10,000 under \$25,000.....	16,176	231,393	26,064	4,211	76,792	93,424	112	16,176	231,393	26,064	4,211	76,792	93,424	112
\$25,000 under \$50,000.....	3,356	111,518	17,721	1,523	57,530	31,959	33	3,356	111,518	17,721	1,523	57,530	31,959	33
\$50,000 under \$100,000.....														
\$100,000 under \$200,000.....	895	82,322	19,252	1,450	50,923	10,998	55	894	82,321	18,511	1,428	50,336	11,769	55
\$200,000 under \$500,000.....														
\$500,000 or more.....														
Receipts not reported.....	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-
Other personal services														
Total.....	135,652	1,484,699	478,236	84,448	161,607	388,156	61,697	112,347	1,430,912	453,814	73,997	158,638	412,299	59,807
\$1 under \$1,000.....	37,165	19,890	3,511	3,976	315	1,671	1,166	34,720	14,488	1,107	470	23	9,315	54
\$1,000 under \$2,500.....	33,141	54,867	10,135	3,544	761	20,809	1,067	27,379	44,307	6,238	1,814	459	25,952	842
\$2,500 under \$5,000.....	15,238	55,976	8,065	1,762	1,193	24,556	1,230	13,955	51,543	6,577	1,078	987	26,453	1,064
\$5,000 under \$10,000.....	15,625	110,267	26,870	6,015	6,874	38,365	1,409	14,207	100,935	21,971	4,654	6,147	42,993	1,195
\$10,000 under \$25,000.....	17,639	281,204	80,893	14,607	21,179	93,447	13,803	17,080	273,188	77,741	13,215	20,947	94,838	13,670
\$25,000 under \$50,000.....	7,704	254,114	93,199	16,810	23,552	56,995	16,966	7,337	242,684	86,130	15,549	22,579	98,360	16,928
\$50,000 under \$100,000.....	5,802	390,751	130,660	21,895	34,624	89,551	13,344	5,721	386,137	129,283	21,478	54,382	90,464	15,432
\$100,000 under \$200,000.....	1,627	222,330	78,497	11,296	35,486	50,289	8,857	1,627	222,330	78,497	11,296	35,486	50,289	8,857
\$200,000 under \$500,000.....	284	68,635	32,056	3,274	12,842	11,010	1,352	284	68,635	32,056	3,274	12,842	11,010	1,352
\$500,000 or more.....	37	26,665	14,224	1,169	4,776	2,625	373	37	26,665	14,224	1,169	4,776	2,625	373
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Business Services														
Total.....	304,613	3,242,507	824,634	137,228	609,468	931,062	27,697	251,978	2,999,254	737,555	97,906	532,768	1,023,472	23,818
\$1 under \$1,000.....	71,092	36,312	4,025	4,631	823	1,64	1,234	48,411	27,296	1,755	981	182	17,400	152
\$1,000 under \$2,500.....	67,522	109,710	8,678	6,982	4,050	46,802	629	57,391	97,324	5,899	3,005	2,334	58,220	290
\$2,500 under \$5,000.....	48,375	172,313	16,874	11,043	9,826	75,171	503	42,640	153,434	11,073	7,106	6,134	85,687	460
\$5,000 under \$10,000.....	41,250	309,646	37,767	17,762	16,977	146,312	3,765	38,709	291,961	12,646	13,433	13,433	157,953	3,605
\$10,000 under \$25,000.....	40,497	625,989	103,168	23,101	87,212	258,095	2,885	37,575	581,560	88,260	19,179	70,484	269,187	2,222
\$25,000 under \$50,000.....	16,834	604,329	153,446	27,016	109,970	170,469	4,149	15,595	562,439	139,453	21,522	94,122	177,590	3,669
\$50,000 under \$100,000.....	8,061	460,820	171,485	19,006	123,608	139,348	5,235	7,647	453,052	138,148	14,657	118,398	142,085	4,023
\$100,000 under \$200,000.....	3,255	451,773	165,945	11,373	130,598	76,447	7,093	3,136	434,646	153,259	10,403	122,973	78,862	7,031
\$200,000 under \$500,000.....	795	221,690	96,758	6,474	90,952	20,571	1,947	743	203,784	96,031	5,938	77,604	25,272	1,947
\$500,000 or more.....	182	149,732	73,224	8,334	34,402	10,557	1,460	131	117,754	58,709	2,071	27,104	11,216	419
Receipts not reported.....	6,750	-	1,264	1,606	1,530	15,746	97	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
SERVICES—Continued														
Business Services—Continued														
Services to buildings														
Total.....	55,111	462,286	120,438	16,692	136,194	140,990	2,986	49,952	441,875	111,568	14,904	123,885	144,363	2,986
\$1 under \$1,000.....	13,412	8,400	747	664	266	4,139	14	10,987	7,301	376	140	100	5,123	14
\$1,000 under \$2,500.....	13,156	23,148	2,249	1,196	1,147	12,503	30	11,931	20,892	1,929	855	929	12,896	90
\$2,500 under \$5,000.....	8,927	33,225	3,412	2,492	2,831	15,686	94	8,370	31,178	2,263	1,940	1,000	16,260	34
\$5,000 under \$10,000.....	8,568	66,351	7,978	2,538	7,177	29,636	138	8,401	64,957	6,675	2,500	7,177	29,674	138
\$10,000 under \$25,000.....	7,718	113,626	19,933	4,322	31,902	39,314	138	7,401	107,709	16,770	4,025	26,879	40,348	138
\$25,000 under \$50,000.....	1,321	47,812	19,865	1,908	17,977	12,037	631	1,321	47,812	19,865	1,908	17,977	12,037	631
\$50,000 under \$100,000.....	1,074	74,892	25,775	1,609	32,243	14,979	631	1,074	74,892	25,775	1,609	32,243	14,979	631
\$100,000 under \$200,000.....	572	94,832	40,469	1,963	42,641	12,706	2,079	520	87,134	33,915	1,927	36,470	13,046	2,079
\$200,000 or more.....	(*)	-	(*)	-	(*)	(*)	-	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Total.....	72,164	703,287	126,384	18,010	72,517	282,158	5,438	56,565	645,464	100,702	12,181	59,740	324,083	2,995
\$1 under \$1,000.....	11,481	5,081	769	723	226	34,570	616	10,987	2,784	183	71	19	1,835	16
\$1,000 under \$2,500.....	18,980	31,538	1,070	1,397	1,022	25,738	120	15,775	26,999	2,682	456	45	17,234	120
\$2,500 under \$5,000.....	12,313	43,663	4,777	2,097	1,700	18,163	253	10,113	36,999	3,507	909	1,246	21,562	210
\$5,000 under \$10,000.....	9,625	69,012	3,962	2,925	2,701	37,028	972	9,365	65,533	3,507	2,170	2,250	40,018	912
\$10,000 under \$25,000.....	10,471	167,821	24,724	4,041	11,613	30,303	303	9,365	130,929	14,380	2,896	7,465	99,584	22
\$25,000 under \$50,000.....	4,399	167,994	27,506	2,735	12,074	69,166	616	4,312	155,028	26,247	2,604	11,510	69,988	496
\$50,000 under \$100,000.....	1,739	122,266	34,265	2,086	20,106	44,168	1,371	1,489	103,779	24,282	1,575	15,561	45,390	163
\$100,000 under \$200,000.....	574	77,890	24,094	897	14,869	19,929	999	568	77,116	24,065	878	14,450	21,143	999
\$200,000 or more.....	44	11,166	3,263	199	1,836	3,740	155	43	10,722	3,263	83	1,337	4,294	155
\$500,000 or more.....	23	16,856	1,573	539	5,857	4,075	22	23	16,856	1,573	539	5,857	4,075	22
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Total.....	177,338	2,076,934	577,812	102,626	400,757	497,914	19,273	145,461	1,911,915	525,285	70,421	349,143	555,026	17,837
\$1 under \$1,000.....	46,199	23,031	2,509	3,244	331	367	604	31,665	17,231	1,196	770	63	10,442	138
\$1,000 under \$2,500.....	35,190	59,024	3,359	4,289	1,831	21,322	109	29,665	46,538	3,458	1,704	1,369	28,100	184
\$2,500 under \$5,000.....	27,135	57,425	6,685	5,354	2,431	42,322	216	24,135	48,277	3,128	4,287	2,778	47,865	216
\$5,000 under \$10,000.....	23,308	174,583	17,827	12,239	6,619	79,648	273	21,195	163,371	14,766	7,976	4,008	88,261	263
\$10,000 under \$25,000.....	22,308	344,535	58,511	14,738	43,697	124,140	2,144	20,862	322,922	54,110	12,258	36,140	130,285	2,062
\$25,000 under \$50,000.....	11,114	398,523	106,075	22,373	79,919	89,266	3,533	9,962	359,999	93,341	17,010	64,635	95,565	3,173
\$50,000 under \$100,000.....	5,248	363,662	111,445	15,311	71,259	80,201	3,233	5,084	324,381	108,091	11,473	70,594	81,716	3,229
\$100,000 under \$200,000.....	2,190	301,973	111,400	9,003	83,691	47,090	4,015	2,129	293,318	105,297	8,086	82,656	47,951	3,953
\$200,000 under \$500,000.....	671	189,136	84,706	5,803	79,610	16,796	1,792	620	171,674	83,999	5,383	66,761	17,843	1,792
\$500,000 or more.....	158	131,342	70,422	7,777	27,448	6,339	438	107	99,364	55,907	1,514	20,150	6,998	397
Receipts not reported.....	4,068	-	873	1,235	1,007	18,564	86	-	-	-	-	-	-	-
Total.....	148,621	3,132,921	1,573,117	122,027	570,332	468,513	142,511	120,404	2,896,904	1,437,399	96,225	516,157	510,446	123,445
\$1 under \$1,000.....	12,458	5,767	1,918	3,206	39	1,007	1,764	3,824	2,287	295	126	451	971	74
\$1,000 under \$2,500.....	21,717	38,366	11,971	4,169	1,477	6,674	829	15,160	27,033	6,000	2,259	1,369	11,594	184
\$2,500 under \$5,000.....	13,709	76,533	21,052	4,281	2,778	24,200	2,848	16,424	57,032	15,788	2,172	1,063	28,081	1,855
\$5,000 under \$10,000.....	22,446	164,506	66,631	10,361	11,030	38,026	6,066	18,977	139,218	53,384	6,170	4,613	45,903	4,391
\$10,000 under \$25,000.....	34,399	563,778	241,213	28,475	53,131	131,446	18,776	32,495	531,130	220,488	27,001	45,427	133,593	15,338
\$25,000 under \$50,000.....	20,704	752,265	370,906	28,913	132,053	113,483	37,327	18,725	679,928	326,524	22,120	118,048	122,957	31,860
\$50,000 under \$100,000.....	10,689	738,008	397,110	20,239	177,999	86,844	30,264	10,126	702,076	378,656	17,697	170,399	89,087	28,087
\$100,000 under \$200,000.....	3,781	507,148	297,454	13,414	130,566	52,145	21,446	3,509	466,100	272,315	11,218	115,955	53,092	20,522
\$200,000 under \$500,000.....	916	252,135	141,412	6,816	56,006	23,386	19,783	914	251,649	141,159	6,774	57,781	23,441	19,766
\$500,000 or more.....	52	34,321	23,280	712	5,162	1,688	5,127	50	32,709	22,790	686	4,415	1,709	1,452
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
SERVICES—Continued														
Automobile parking, repair, and other services—Continued														
Automobile repair shops														
Total.....	117,374	2,688,004	1,506,806	71,290	498,322	406,253	127,374	98,534	2,511,292	1,380,927	63,191	458,939	426,782	108,565
\$1 under \$1,000.....	8,762	3,904	1,896	1,226	11	1,344	1,764	3,432	1,938	295	112	—	951	—
\$1,000 under \$2,500.....	15,401	27,276	10,937	5,074	684	4,523	1,937	10,981	19,373	5,829	1,393	427	8,028	74
\$2,500 under \$5,000.....	15,453	56,663	19,556	12,450	2,458	10,980	2,831	12,802	50,470	15,666	1,370	865	21,990	1,855
\$5,000 under \$10,000.....	17,701	131,368	63,868	5,053	7,434	30,090	5,890	15,009	113,003	50,991	4,319	2,404	34,308	4,339
\$10,000 under \$25,000.....	17,751	226,719	107,268	49,784	10,222	14,098	14,098	26,966	430,927	206,294	14,253	42,517	106,973	10,660
\$25,000 under \$50,000.....	18,180	664,904	363,531	17,087	119,435	107,429	37,175	16,765	610,856	323,544	15,597	109,402	109,207	31,723
\$50,000 under \$100,000.....	9,946	689,229	386,638	16,068	162,354	81,741	30,082	9,563	663,784	370,068	15,368	197,805	82,407	27,995
\$100,000 under \$200,000.....	3,315	442,410	283,763	8,086	112,690	45,348	20,324	3,103	411,829	259,039	7,424	102,940	46,106	19,400
\$200,000 under \$500,000.....	679	184,837	129,349	3,313	39,760	17,941	11,092	678	184,608	129,216	3,300	39,627	17,997	11,081
\$500,000 or more.....	37	26,111	20,475	121	3,699	1,513	1,513	35	24,499	19,985	95	2,952	1,438	1,438
Receipts not reported.....	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—
General automobile repair shops														
Total.....	76,406	1,711,344	982,063	46,958	287,424	247,133	96,235	63,879	1,591,845	896,014	41,552	262,813	261,902	81,593
\$1 under \$1,000.....	6,325	2,821	942	1,152	9	2,676	804	2,426	1,526	272	51	129	727	—
\$1,000 under \$2,500.....	10,194	17,837	6,473	1,944	204	1,730	7,958	7,958	14,040	4,491	1,110	170	5,449	74
\$2,500 under \$5,000.....	9,459	37,658	12,934	3,763	1,229	12,518	1,734	10,981	33,113	9,723	863	170	14,703	1,734
\$5,000 under \$10,000.....	11,677	84,948	42,813	5,079	6,679	14,243	5,409	15,009	69,601	31,796	3,236	1,940	18,372	3,858
\$10,000 under \$25,000.....	17,721	293,967	140,819	9,616	28,369	68,661	9,929	16,440	275,029	127,456	8,823	24,600	70,131	6,550
\$25,000 under \$50,000.....	12,200	448,869	223,678	11,593	76,525	67,227	28,660	11,287	411,971	224,463	10,827	70,769	68,253	24,878
\$50,000 under \$100,000.....	5,936	417,951	247,290	10,293	85,655	46,305	20,942	5,640	397,583	233,251	9,696	82,352	46,731	19,171
\$100,000 under \$200,000.....	1,820	236,854	153,576	4,348	59,511	21,533	15,277	1,715	221,534	141,625	3,870	75,503	22,216	14,539
\$200,000 under \$500,000.....	539	146,779	104,487	2,833	29,132	14,496	9,505	538	146,550	104,354	2,820	28,999	14,512	9,494
\$500,000 or more.....	35	24,510	19,071	117	3,611	787	1,350	33	22,898	18,581	91	2,864	1,275	1,275
Receipts not reported.....	(*)	—	—	(*)	—	(*)	(*)	—	—	—	—	—	—	—
Other automobile repair														
Total.....	40,968	976,660	524,743	24,232	210,898	159,120	31,139	34,655	919,447	484,913	21,639	196,126	164,880	26,972
\$1 under \$1,000.....	2,437	1,083	914	74	2	1,668	960	4,029	5,745	1,361	344	298	2,803	—
\$1,000 under \$2,500.....	3,207	9,429	4,464	1,130	480	353	1,077	4,559	17,362	5,941	507	695	7,287	101
\$2,500 under \$5,000.....	4,970	19,020	6,642	1,891	928	6,972	1,077	5,610	43,402	19,195	1,083	456	15,936	481
\$5,000 under \$10,000.....	6,024	46,970	21,055	1,290	752	15,847	4,181	9,588	157,898	78,838	5,430	17,917	34,842	4,110
\$10,000 under \$25,000.....	10,030	168,135	85,900	5,652	21,215	34,361	4,189	11,287	198,885	99,081	4,570	38,633	40,954	6,845
\$25,000 under \$50,000.....	5,980	215,635	109,853	5,494	42,910	39,902	8,515	5,478	266,201	136,817	5,672	75,453	35,676	8,824
\$50,000 under \$100,000.....	4,010	171,278	139,348	5,775	76,699	35,436	9,140	3,923	166,201	117,414	3,549	51,958	23,890	4,861
\$100,000 under \$200,000.....	1,495	205,256	130,187	3,738	57,179	23,815	5,047	1,388	190,295	137,414	3,549	51,958	23,890	4,861
\$200,000 under \$500,000.....	142	39,659	26,266	484	10,716	3,492	1,750	142	39,659	26,266	484	10,716	3,492	1,750
\$500,000 or more.....	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—
Receipts not reported.....	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—
Automobile parking and other services														
Total.....	31,247	444,917	66,311	50,737	72,010	62,260	15,137	21,870	385,612	56,472	33,034	57,218	83,664	14,880
\$1 under \$1,000.....	3,696	1,863	62	1,980	28	1,363	—	4,571	8,009	171	880	24	3,386	—
\$1,000 under \$2,500.....	6,316	11,080	1,034	2,095	793	2,151	—	3,822	14,269	122	804	198	6,101	—
\$2,500 under \$5,000.....	5,244	19,870	1,503	2,407	320	4,710	117	3,768	26,245	2,393	1,851	2,214	11,601	152
\$5,000 under \$10,000.....	4,745	33,238	2,743	5,311	3,596	7,936	176	6,529	100,203	14,194	12,748	2,910	28,622	4,678
\$10,000 under \$25,000.....	6,648	102,076	14,494	13,207	3,347	28,424	4,678	1,960	69,072	8,563	6,563	8,646	13,750	137
\$25,000 under \$50,000.....	2,524	87,765	7,375	11,826	12,618	6,054	152	2,980	38,292	2,980	2,980	12,594	6,886	92
\$50,000 under \$100,000.....	743	48,779	10,472	4,171	15,645	5,203	182	3,592	54,271	8,584	3,794	13,015	6,886	1,122
\$100,000 under \$200,000.....	466	64,738	13,691	17,876	17,876	6,797	1,122	406	67,041	13,276	3,794	16,154	5,484	8,685
\$200,000 under \$500,000.....	237	67,298	12,063	3,503	16,246	5,445	8,691	236	67,041	11,943	5,445	16,154	5,484	8,685
\$500,000 or more.....	15	8,210	2,805	591	1,463	854	14	15	8,210	2,805	591	1,463	854	14
Receipts not reported.....	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Cont.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Repair Services, Except Automobile														
Total.....	188,178	1,939,734	840,102	72,820	272,702	469,341	113,337	149,538	1,792,759	742,313	63,845	240,459	495,404	97,015
\$1 under \$1,000.....	38,798	19,203	6,369	3,139	154	1,606	3,194	21,747	12,506	2,640	537	53	5,257	864
\$1,000 under \$2,500.....	38,597	62,150	16,806	5,236	1,129	16,743	6,256	29,449	48,750	11,715	2,266	642	22,219	2,892
\$2,500 under \$5,000.....	27,370	100,160	37,089	6,323	2,803	23,864	8,732	22,169	81,327	25,839	4,845	1,042	23,288	7,100
\$5,000 under \$10,000.....	28,642	203,291	64,875	9,652	7,383	75,030	13,826	25,632	183,716	51,616	3,676	3,676	77,350	9,379
\$10,000 under \$25,000.....	34,852	535,342	191,417	21,906	39,342	187,807	19,512	33,133	513,191	174,179	20,431	33,968	189,610	18,308
\$25,000 under \$50,000.....	10,949	371,273	173,059	10,796	65,823	81,628	19,238	10,614	361,391	166,397	10,991	64,313	82,834	18,437
\$50,000 under \$100,000.....	5,532	371,538	181,538	10,605	91,473	53,950	27,510	5,120	341,646	164,787	9,303	77,565	56,153	25,681
\$100,000 under \$200,000.....	1,546	208,316	126,356	5,434	49,461	26,486	12,596	1,494	201,468	121,219	5,303	46,509	26,766	11,972
\$200,000 under \$500,000.....	226	63,989	42,426	1,835	15,319	6,518	3,773	180	48,756	29,921	1,526	12,791	6,927	2,382
\$500,000 or more.....			(*)	(*)	(*)	(*)								
Receipts not reported.....	(*)													
Amusement and Recreation Services, Including Motion Pictures														
Total.....	157,693	1,718,815	396,882	136,713	258,162	199,930	39,376	102,022	1,401,962	322,903	77,663	182,071	372,408	27,118
\$1 under \$1,000.....	35,169	14,977	2,569	7,113	1,525	123,010	365	13,029	7,030	465	882	134	3,638	
\$1,000 under \$2,500.....	31,525	50,989	5,748	6,309	2,541	245	1,064	21,891	36,062	2,569	1,457	1,205	18,547	59
\$2,500 under \$5,000.....	24,172	86,665	10,989	9,235	7,466	6,885	17,825	17,825	63,498	11,132	4,750	2,620	25,619	1
\$5,000 under \$10,000.....	21,458	152,031	21,965	13,237	15,918	21,703	441	15,522	103,954	12,594	6,402	7,334	38,820	308
\$10,000 under \$25,000.....	23,712	359,072	68,020	22,819	40,716	69,497	6,028	20,738	313,249	54,867	14,311	34,446	96,810	4,200
\$25,000 under \$50,000.....	10,032	351,453	98,686	24,741	55,553	48,998	9,114	8,143	387,035	78,363	17,386	33,765	67,307	8,971
\$50,000 under \$100,000.....	3,812	250,080	65,125	17,486	42,184	33,646	11,641	209,283	209,283	60,250	13,289	20,721	48,469	8,013
\$100,000 under \$200,000.....	1,600	209,386	50,122	16,913	36,137	26,630	5,403	1,422	166,938	42,451	11,676	26,818	36,890	5,051
\$200,000 under \$500,000.....	574	163,030	19,146	11,793	39,534	19,446	4,281	368	147,347	44,281	7,027	35,474	27,880	3,311
\$500,000 or more.....	82	80,912	26,210	4,200	13,077	5,716	508	66	68,360	25,200	2,083	11,904	5,717	502
Receipts not reported.....	5,754		386	2,862	1,191	113,531								
Theatrical producers, bands, orchestras, and entertainers														
Total.....	54,984	369,135	36,263	14,458	63,785	103,009	349	43,908	325,760	33,218	10,316	50,110	122,180	298
\$1 under \$1,000.....	14,263	6,963	481	1,471	263	1,1304		9,107	4,780	177	717	131	2,653	
\$1,000 under \$2,500.....	15,497	25,608	1,347	2,291	1,347	8,670	43	13,124	25,045	1,232	1,008	938	11,601	
\$2,500 under \$5,000.....	8,908	31,750	565	2,812	1,844	10,933	8	8,168	29,127	16	2,280	1,337	13,285	
\$5,000 under \$10,000.....	6,696	44,310	3,738	2,355	5,911	13,105	13	5,737	36,370	3,738	1,622	3,467	16,179	
\$10,000 under \$25,000.....	5,542	81,009	12,536	3,955	12,609	26,382	42	5,451	79,575	12,536	1,805	12,273	27,233	42
\$25,000 under \$50,000.....	1,878	59,894	6,845	1,836	11,002	16,408	179	1,522	49,448	5,085	1,495	5,731	17,955	179
\$50,000 under \$100,000.....	613	41,652	2,202	1,668	11,323	8,258	77	445	29,699	4,199	547	5,430	9,990	77
\$100,000 under \$200,000.....	218	27,221	2,284	488	4,788	8,330	213	213	26,898	2,242	472	4,631	9,157	
\$200,000 under \$500,000.....	116	36,444	1,529	342	14,534	9,556		123	35,889	988	323	14,413	10,083	
\$500,000 or more.....	21	14,234	3,035	96	2,229	3,411	18	18	12,429	3,035	47	1,755	4,044	
Receipts not reported.....	(*)		(*)	(*)		(*)								
Other amusement and recreation services														
Total.....	102,709	1,349,680	360,619	122,255	192,377	92,921	39,027	58,114	1,076,202	289,685	67,347	131,961	250,228	26,820
\$1 under \$1,000.....	20,906	8,034	2,088	4,018	1,262	121,706	365	3,922	2,250	288	165	3	985	
\$1,000 under \$2,500.....	16,028	25,381	4,401	4,018	1,139	4,425	1,021	8,767	14,017	1,337	2,470	267	6,946	59
\$2,500 under \$5,000.....	15,264	54,915	10,424	6,423	5,622	1,990	1,390	9,657	34,371	1,116	2,770	3,867	12,334	1
\$5,000 under \$10,000.....	14,762	107,721	18,227	10,882	10,007	8,603	441	9,785	67,584	8,856	4,780	3,867	22,641	308
\$10,000 under \$25,000.....	18,170	278,063	55,484	20,893	28,107	43,115	5,986	15,267	235,674	42,331	12,506	22,667	68,577	4,158
\$25,000 under \$50,000.....	8,154	291,559	91,841	22,905	44,551	32,590	8,935	6,621	237,587	73,278	15,891	28,034	49,352	8,792
\$50,000 under \$100,000.....	3,032	208,428	60,923	16,818	30,861	25,388	11,964	2,585	179,500	56,251	11,742	22,841	38,473	4,838
\$100,000 under \$200,000.....	1,382	182,365	47,838	16,433	31,949	17,700	5,403	1,039	139,500	40,100	10,604	22,287	27,510	5,051
\$200,000 under \$500,000.....	448	126,536	45,833	11,551	25,440	9,490	3,614	403	111,658	43,963	6,704	21,061	17,737	3,311
\$500,000 or more.....	61	66,678	23,175	4,104	12,848	2,305	308	48	55,931	22,165	2,036	10,149	5,673	302
Receipts not reported.....	4,532		385	2,686	1,191	112,091								

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Medical and Health Services														
Total.....	410,294	13,060,548	869,423	380,294	1,715,992	7,172,225	13,589	388,192	12,849,389	832,547	359,730	1,637,020	7,209,025	13,243
\$1 under \$1,000.....	22,181	10,937	1,054	1,360	845	12,037	17	15,582	8,183	69	90	4	5,836	-
\$1,000 under \$2,500.....	41,459	71,577	1,995	2,984	1,995	43,739	144	36,457	1,178	1,215	163	163	48,541	90
\$2,500 under \$5,000.....	42,639	159,966	6,349	8,084	2,149	99,906	164	39,005	142,767	5,159	3,688	1,209	100,306	30
\$5,000 under \$10,000.....	55,934	401,582	15,366	14,071	8,443	246,399	184	54,243	388,633	14,490	12,433	6,262	248,702	184
\$10,000 under \$25,000.....	64,272	1,092,106	90,886	42,141	79,894	586,310	4,442	62,096	1,060,342	81,244	42,553	71,965	590,018	4,392
\$25,000 under \$50,000.....	86,775	3,214,053	228,552	101,030	357,323	1,806,701	3,791	85,971	3,183,081	225,902	99,646	340,533	1,808,340	3,791
\$50,000 under \$100,000.....	16,927	5,243,027	316,116	138,366	685,806	3,016,245	2,764	16,573	5,213,339	308,241	136,366	673,752	3,018,546	2,764
\$100,000 under \$200,000.....	16,671	2,160,045	134,060	51,200	356,011	1,171,574	1,184	16,573	2,143,152	132,255	50,688	346,750	1,172,656	1,111
\$200,000 under \$500,000.....	1,994	535,386	50,864	14,513	147,532	187,967	786	1,820	489,433	42,918	10,578	127,210	189,918	771
\$500,000 or more.....	191	175,869	24,145	3,250	76,805	25,541	93	170	157,031	21,091	2,473	68,812	26,254	90
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Offices of physicians and surgeons														
Total.....	154,799	7,260,419	217,732	195,410	837,315	4,443,637	1,414	147,030	7,232,758	215,685	189,506	830,992	4,460,465	1,360
\$1 under \$1,000.....	4,302	2,418	191	697	531	13,692	54	5,511	8,168	135	492	24	4,480	-
\$1,000 under \$2,500.....	5,893	10,220	285	1,501	331	789	-	5,517	20,475	909	810	120	11,838	-
\$2,500 under \$5,000.....	6,713	28,961	1,163	1,893	467	9,630	-	9,992	80,607	2,466	3,529	2,737	43,794	33
\$5,000 under \$10,000.....	10,480	83,930	3,026	3,804	3,267	42,030	136	25,517	437,620	15,571	17,408	28,398	261,397	136
\$10,000 under \$25,000.....	25,913	446,886	16,054	18,731	30,814	259,424	136	40,551	1,229,669	37,463	47,777	141,934	976,260	500
\$25,000 under \$50,000.....	40,611	1,531,308	37,475	47,862	142,711	975,969	500	40,551	3,241,307	74,762	77,777	357,580	2,081,506	210
\$50,000 under \$100,000.....	46,916	3,241,708	74,859	78,869	358,060	2,081,155	210	11,970	1,547,762	65,999	34,171	213,442	919,171	423
\$100,000 under \$200,000.....	11,973	1,548,307	66,289	34,191	213,434	918,035	423	1,182	308,186	13,991	5,967	64,434	144,314	58
\$200,000 under \$500,000.....	1,192	311,717	13,991	7,171	64,434	144,020	58	79	58,964	4,389	473	22,323	17,705	-
\$500,000 or more.....	79	58,964	4,389	473	22,323	17,705	-	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Other medical and health services														
Total.....	255,495	5,800,129	651,671	184,884	878,677	2,728,388	12,175	241,162	5,616,631	616,862	170,224	806,028	2,748,360	11,883
\$1 under \$1,000.....	17,879	8,519	863	663	314	1,655	17	13,778	6,895	51	71	143	4,980	-
\$1,000 under \$2,500.....	35,566	61,319	1,150	1,483	442	42,000	90	22,750	56,848	1,061	712	1,085	44,917	90
\$2,500 under \$5,000.....	35,926	131,705	3,186	6,191	1,682	84,276	164	23,538	122,292	2,620	2,878	1,085	88,468	30
\$5,000 under \$10,000.....	45,454	217,652	12,340	10,267	5,376	208,389	151	44,038	308,036	12,454	8,904	3,882	234,908	151
\$10,000 under \$25,000.....	38,359	645,220	74,832	28,410	49,080	326,886	436	36,779	625,712	65,673	25,145	43,567	328,621	4,236
\$25,000 under \$50,000.....	46,164	1,685,745	191,077	53,168	214,612	830,732	3,291	45,420	1,653,412	188,439	51,869	198,599	832,080	3,291
\$50,000 under \$100,000.....	30,011	2,001,319	241,257	59,197	327,746	935,090	2,574	29,537	1,972,032	233,479	57,509	316,172	936,948	2,574
\$100,000 under \$200,000.....	4,698	611,738	67,771	17,005	142,031	252,739	761	4,603	599,390	66,256	16,495	133,308	253,485	688
\$200,000 under \$500,000.....	802	223,669	36,873	7,342	83,098	43,947	728	638	181,247	28,927	4,611	62,776	45,604	713
\$500,000 or more.....	112	116,905	19,756	2,777	54,482	7,836	93	91	98,067	16,702	2,000	46,489	8,549	90
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Legal Services														
Total.....	125,497	2,626,833	92,486	64,968	309,459	1,407,632	36	111,671	2,273,839	85,486	60,019	297,085	1,430,531	13
\$1 under \$1,000.....	11,508	4,931	498	1,154	256	1,437	23	5,150	2,423	89	40	1	1,632	-
\$1,000 under \$2,500.....	14,535	23,386	505	1,413	773	7,780	10	12,536	20,236	240	765	416	10,518	10
\$2,500 under \$5,000.....	12,411	44,407	3,243	2,794	2,605	16,730	-	10,720	38,272	2,926	1,675	1,961	20,605	-
\$5,000 under \$10,000.....	16,118	119,557	3,185	3,746	6,592	62,529	3	14,965	110,629	3,157	3,277	4,746	64,499	-
\$10,000 under \$25,000.....	33,672	576,335	14,352	18,161	47,795	332,620	3	32,876	564,130	14,346	17,384	44,754	336,462	3
\$25,000 under \$50,000.....	24,246	835,813	26,402	20,339	95,461	477,727	-	23,790	819,976	20,587	19,846	91,250	479,331	-
\$50,000 under \$100,000.....	9,459	550,819	27,461	11,939	84,319	347,965	-	11,802	635,417	27,388	19,846	83,086	348,718	-
\$100,000 under \$200,000.....	1,784	230,931	10,122	3,743	41,945	115,107	-	1,781	230,511	10,122	3,740	41,701	115,447	-
\$200,000 under \$500,000.....	395	112,882	2,324	1,297	26,716	45,900	-	1,297	112,473	2,324	1,297	26,646	45,956	-
\$500,000 or more.....	48	39,772	4,307	193	2,924	7,363	-	48	39,772	4,307	193	2,924	7,363	-
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit							
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of- year (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
SERVICES—Continued														
Educational Services														
Total.....	94,852	403,356	41,081	26,843	72,997	129,037	2,320	82,895	371,111	32,548	20,959	64,202	143,718	1,568
\$1 under \$1,000.....	32,225	17,904	558	2,342	349	6,461	10	26,145	14,970	224	1,173	54	9,885	-
\$1,000 under \$2,500.....	30,644	46,395	3,688	3,566	963	26,315	144	27,887	42,475	1,981	2,571	809	27,882	144
\$2,500 under \$5,000.....	19,119	52,865	2,952	4,593	1,912	26,436	487	14,530	49,567	2,038	3,487	1,606	29,660	75
\$5,000 under \$10,000.....	9,221	64,698	6,619	3,723	3,018	29,090	350	6,681	59,996	5,566	3,332	2,743	30,386	70
\$10,000 under \$25,000.....	4,099	66,509	10,350	3,363	15,006	18,918	46	3,677	61,071	7,713	2,866	13,373	19,452	46
\$25,000 under \$50,000.....	1,589	55,274	7,544	3,788	17,159	9,388	44	1,421	48,721	6,202	2,777	13,755	10,343	44
\$50,000 under \$100,000.....	625	42,951	2,987	2,220	14,277	7,427	87	539	37,802	2,379	1,951	7,633	7,633	87
\$100,000 under \$200,000.....	254	36,006	6,215	1,570	9,743	6,051	1,148	252	35,755	6,215	1,570	9,743	6,059	1,148
\$200,000 under \$500,000.....	63	20,754	230	932	9,998	2,418	4	63	20,754	230	932	9,998	2,418	4
\$500,000 or more.....	1,013	-	938	746	567	13,487	-	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering and Architectural Services														
Total.....	60,259	1,210,799	234,060	27,842	321,650	370,025	6,513	49,283	1,147,550	221,245	24,092	291,656	390,643	4,595
\$1 under \$1,000.....	10,206	4,771	820	913	172	12,465	61	5,223	2,901	211	103	36	1,594	35
\$1,000 under \$2,500.....	9,738	15,491	1,477	860	1,055	6,998	28	8,542	13,729	1,143	287	674	8,685	-
\$2,500 under \$5,000.....	8,541	29,500	1,972	1,188	2,512	12,651	23	7,667	26,987	1,141	664	2,472	14,413	-
\$5,000 under \$10,000.....	8,375	59,936	4,302	1,719	3,721	32,284	6	7,953	57,356	3,003	1,549	2,648	32,978	6
\$10,000 under \$25,000.....	8,859	139,480	7,926	3,840	12,954	75,853	8	8,423	133,068	6,806	3,452	8,575	79,403	-
\$25,000 under \$50,000.....	7,161	256,710	48,814	8,227	51,236	87,047	4,097	6,353	225,872	41,434	7,429	37,574	89,009	2,237
\$50,000 under \$100,000.....	2,953	207,709	34,113	4,277	62,373	68,831	1,401	2,935	206,433	34,015	4,264	61,824	68,991	1,401
\$100,000 under \$200,000.....	1,461	202,513	37,050	3,377	74,238	50,599	1	1,422	197,961	36,074	3,287	70,675	32,385	1
\$200,000 under \$500,000.....	673	185,719	49,778	2,118	70,175	30,509	653	650	180,145	43,398	2,100	65,948	30,784	653
\$500,000 or more.....	125	108,970	48,020	1,037	42,725	12,359	262	115	103,098	48,020	957	41,230	12,401	262
Receipts not reported.....	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
Accounting, Auditing, and Bookkeeping Services														
Total.....	120,193	981,614	24,829	37,773	181,346	470,649	242	107,606	955,649	22,505	34,549	172,932	480,043	242
\$1 under \$1,000.....	34,818	15,395	279	1,822	213	5,104	-	27,567	13,455	192	892	77	8,066	-
\$1,000 under \$2,500.....	27,877	47,280	843	3,980	1,612	23,633	50	24,894	42,853	560	2,603	720	25,935	50
\$2,500 under \$5,000.....	14,796	51,150	1,207	4,467	2,290	25,846	21	14,499	50,034	1,207	4,103	1,909	26,955	-
\$5,000 under \$10,000.....	16,221	113,450	3,511	4,727	7,351	58,880	21	14,935	106,216	1,946	4,503	5,630	60,377	21
\$10,000 under \$25,000.....	14,553	223,793	2,669	8,638	22,509	130,947	119	14,472	222,089	2,669	8,541	21,427	131,786	119
\$25,000 under \$50,000.....	8,344	285,219	10,191	8,650	64,717	136,075	52	8,341	285,129	10,191	8,645	64,642	136,203	52
\$50,000 under \$100,000.....	2,424	160,331	2,154	3,796	48,376	67,658	-	2,442	160,180	2,021	3,794	48,317	67,661	-
\$100,000 under \$200,000.....	424	55,996	1,620	1,284	21,945	17,543	-	372	46,653	1,620	1,150	17,777	17,580	-
\$200,000 under \$500,000.....	84	29,040	2,349	318	12,373	5,480	-	84	29,040	2,349	318	12,373	5,480	-
\$500,000 or more.....	632	-	6	91	-	1,517	-	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Certified public accountants														
Total.....	17,833	34,974	6,174	10,415	77,814	170,791	78	15,673	34,921	6,171	10,072	77,664	172,670	78
\$1 under \$1,000.....	2,955	889	3	204	14	1,797	-	2,551	10,196	36	627	65	6,630	26
\$1,000 under \$2,500.....	4,364	9,971	36	689	144	6,105	26	1,795	13,571	-	565	184	8,785	-
\$2,500 under \$5,000.....	1,795	13,571	-	565	184	8,185	-	1,795	13,571	-	565	184	8,785	-
\$5,000 under \$10,000.....	2,528	43,596	152	1,633	2,727	26,855	-	2,526	43,568	152	1,633	2,727	27,120	-
\$10,000 under \$25,000.....	3,971	132,760	3,076	3,739	26,479	69,479	52	3,969	132,697	3,076	3,737	26,422	69,432	52
\$25,000 under \$50,000.....	1,508	99,464	2,454	2,454	27,963	43,459	-	1,508	99,464	2,454	2,454	27,963	43,459	-
\$50,000 under \$100,000.....	275	34,757	1,574	791	13,010	13,880	-	275	34,757	1,574	791	13,010	13,880	-
\$100,000 under \$200,000.....	49	14,966	380	174	7,293	3,304	-	49	14,966	380	174	7,293	3,304	-
\$200,000 under \$500,000.....	388	-	-	75	-	1,279	-	-	-	-	-	-	-	-
\$500,000 or more.....	Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit							
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of- year (Thousand dollars)
SERVICES—Continued														
Accounting, Auditing, and Bookkeeping Services—Continued														
Other accounting, auditing, and bookkeeping services														
Total.....	102,360	631,640	18,655	27,358	103,572	299,858	164	91,933	606,430	16,334	24,477	95,268	307,373	164
\$1 under \$1,000.....	31,863	14,506	276	1,618	199	5,901	-	26,206	12,933	192	872	63	7,825	-
\$1,000 under \$2,500.....	25,021	42,727	826	3,557	1,506	2,232	24	22,212	38,597	543	2,262	707	23,272	24
\$2,500 under \$5,000.....	13,288	45,732	1,188	4,201	2,252	12,120	-	12,991	44,616	1,188	3,837	1,871	23,229	-
\$5,000 under \$10,000.....	14,426	99,879	3,511	4,162	7,167	50,095	21	13,140	92,645	1,696	3,938	5,506	51,592	21
\$10,000 under \$25,000.....	12,025	180,197	2,517	7,005	19,782	104,092	119	11,946	178,521	2,517	6,908	18,700	104,666	119
\$25,000 under \$50,000.....	4,373	152,459	7,115	4,911	38,238	66,596	-	4,372	152,432	7,115	4,908	38,220	66,711	-
\$50,000 under \$100,000.....	936	60,867	1,201	1,251	20,413	24,199	-	934	60,716	1,068	1,249	20,354	24,202	-
\$100,000 under \$200,000.....	149	21,199	46	493	8,935	3,663	-	97	11,896	46	359	4,767	3,700	-
\$200,000 under \$500,000.....	35	14,074	1,969	144	5,080	2,176	-	35	14,074	1,969	144	5,080	2,176	-
\$500,000 or more.....	(*)	-	(*)	(*)	-	(*)	-	-	-	-	-	-	-	-
Receipts not reported.....														
Other Services														
Total.....	119,494	812,539	110,648	24,690	45,509	348,319	14,439	81,322	754,146	98,157	17,785	42,638	394,447	8,609
\$1 under \$1,000.....	38,866	16,825	4,047	3,023	468	12,353	2,600	17,834	9,401	718	558	117	5,408	164
\$1,000 under \$2,500.....	22,431	35,578	4,010	2,237	593	6,083	526	16,753	27,556	2,241	1,107	531	14,423	71
\$2,500 under \$5,000.....	17,534	61,226	5,294	3,498	1,121	22,978	450	15,129	52,705	3,602	2,402	531	26,297	12
\$5,000 under \$10,000.....	14,943	105,057	8,877	3,468	1,004	55,792	972	14,508	102,234	8,193	3,180	756	58,851	264
\$10,000 under \$25,000.....	11,228	180,630	11,171	4,481	6,337	99,363	173	10,487	169,696	11,058	3,992	6,053	102,411	113
\$25,000 under \$50,000.....	4,368	150,635	25,077	4,029	7,897	77,439	3,913	4,161	144,381	20,847	3,464	7,689	77,778	2,297
\$50,000 under \$100,000.....	1,877	130,459	19,599	2,036	11,380	70,262	2,994	1,872	130,088	19,599	2,028	11,246	70,628	2,994
\$100,000 under \$200,000.....	372	53,111	748	748	8,413	17,367	383	360	51,181	19,430	581	7,925	17,782	383
\$200,000 under \$500,000.....	262	63,499	8,185	373	3,584	13,807	2,391	208	61,310	8,185	362	3,584	13,815	2,391
\$500,000 or more.....	10	15,519	4,284	111	4,623	6,054	-	10	15,519	4,284	111	4,623	6,054	-
Receipts not reported.....	7,604	-	674	686	159	18,473	37	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE														
Total.....	25,139	148,252	53,630	6,132	8,930	38,864	4,228	17,340	117,206	29,224	4,428	6,664	50,748	3,091
\$1 under \$1,000.....	8,965	3,979	742	756	136	128	229	5,349	2,734	173	182	71	2,006	55
\$1,000 under \$2,500.....	4,696	7,638	1,263	243	516	2,123	610	3,702	13,478	1,309	584	658	6,540	582
\$2,500 under \$5,000.....	2,000	6,949	1,583	487	196	2,978	137	6,128	13,478	1,309	584	658	6,540	582
\$5,000 under \$10,000.....	4,118	27,901	2,411	1,086	37	15,024	213	3,702	25,498	1,315	664	35	16,355	113
\$10,000 under \$25,000.....	1,878	30,662	5,947	2,367	438	10,939	690	1,532	24,872	2,556	2,354	420	11,920	423
\$25,000 under \$50,000.....	522	15,982	3,434	344	3,894	4,344	-	354	11,598	2	341	2,357	6,081	-
\$50,000 under \$100,000.....	359	37,342	23,545	457	3,433	6,731	1,642	275	39,026	23,869	303	3,123	7,846	1,918
\$100,000 under \$200,000.....	19	17,799	15,843	48	249	432	666	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	2,582	-	287	344	31	13,679	41	-	-	-	-	-	-	-
Receipts not reported.....														

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

†Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORSHIPS IN 36 STATES

Table 2.5 — NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	3,210,290	37,775,071	27,734,322	23,906,830	1,582,584	9,142,055	31,823,675	8,618,729	204,004,291	139,835,203	22,615,604	4,777,510	9,326,079	21,111,111
Agriculture, forestry, and fisheries.....	3,210,290	37,775,071	27,734,322	23,906,830	1,582,584	9,142,055	31,823,675	8,618,729	204,004,291	139,835,203	22,615,604	4,777,510	9,326,079	21,111,111
Farms.....	3,047,265	34,498,500	25,770,507	22,677,276	1,376,401	8,262,779	33,520,169	2,969,598	33,776,104	20,179,044	2,465,076	1,775,566	3,823,163	3,362,000
Field crop farms.....	1,342,824	11,058,899	7,770,507	7,773,935	473,514	1,113,704	3,056,256	1,819,368	3,410,642	1,557,728	1,010,960	134,795	1,658,769	1,000,676
Livestock farms.....	1,704,441	23,439,601	17,998,992	14,903,342	881,129	1,572,041	1,679,919	1,106,974	9,664,088	1,567,161	6,08,611	134,795	1,378,436	1,000,676
Other farms.....	370,860	6,988,377	4,965,011	6,258,580	15,355	43,652	113,042	36,243	14,319,373	1,346,822	791,403	55,403	1,978,766	1,054,654
Other agriculture, forestry, and fisheries.....	163,045	2,348,551	965,933	346,720	42,839	44,030	418,813	150,240	2,213,456	821,306	374,846	40,386	137,200	397,812
Contract construction.....	664,344	19,246,668	11,764,395	11,110,768	335,667	545,182	2,821,581	6,281,614	18,255,457	11,168,003	1,844,719	3,244,412	504,321	2,739,773
General contractors.....	123,251	3,455,423	2,481,632	2,599,632	15,304	181,309	689,397	46,764	7,602,531	5,310,358	375,076	1,06,613	164,608	650,111
Special trade contractors.....	546,775	10,691,768	5,567,009	4,546,113	211,079	344,046	2,109,575	43,367	10,144,546	5,110,019	2,421,262	396,535	321,115	1,000,332
Manufacturing.....	72,682	6,770,886	3,772,692	5,545,208	147,804	281,146	761,355	162,154	6,360,484	3,594,254	1,476,978	44,034	464,744	1,000,332
Transportation, communication, electric, gas, and utility services.....	285,763	6,130,422	4,329,599	920,605	26,003	608,666	929,978	265,604	5,842,999	1,249,474	331,057	246,061	576,323	972,068
Trucking and warehousing.....	183,017	4,713,422	3,344,066	736,484	219,357	490,041	659,189	186,751	4,423,990	869,639	693,435	206,327	463,089	611,877
Other transportation, communication, electric, gas, and utility services.....	97,754	1,420,000	985,533	1,801,120	41,346	118,625	270,789	78,853	1,438,009	379,835	237,622	40,704	111,734	360,191
Wholesale and retail trade.....	707,334	128,793,013	79,254,304	79,017,345	1,311,104	1,106,357	5,771,500	1,533,511	80,955,629	59,826,419	6,003,685	1,366,231	1,343,135	9,476,111
Wholesale trade.....	268,578	20,440,394	15,467,718	1,033,768	195,715	234,042	1,794,373	251,366	19,428,557	14,710,742	187,775	183,288	323,248	1,000,332
Retail trade.....	1,600,756	108,352,619	63,786,586	78,983,577	1,115,389	872,315	3,977,127	1,282,145	61,527,072	45,115,677	5,815,910	1,182,943	1,019,887	8,475,779
Building materials, hardware, and farm equipment.....	55,600	4,504,314	3,391,707	379,368	76,334	60,608	276,711	50,764	4,148,643	3,075,117	349,354	71,433	55,655	253,321
General merchandise stores.....	344,613	17,178,905	11,397,762	240,210	6,065	93,905	477,747	295,138	16,418,930	13,465,503	889,962	60,544	85,672	1,000,332
Food stores.....	235,823	17,087,776	11,397,762	240,210	6,065	93,905	477,747	227,146	16,418,930	13,465,503	889,962	60,544	85,672	1,000,332
Automotive dealers.....	285,786	27,182,408	18,788,976	1,033,768	329,788	194,254	1,281,953	269,048	26,131,247	20,934,306	1,769,118	313,117	181,802	1,200,445
Apparel and accessory stores.....	57,614	3,183,011	2,121,788	293,943	53,848	32,284	318,364	56,040	3,058,166	2,039,967	279,428	5,460	3,131	3,464,431
Furniture, home furnishings, and equipment stores.....	74,324	4,570,863	2,771,526	471,526	71,282	66,040	379,363	74,913	4,390,043	3,004,234	452,679	71,738	67,388	1,000,332
Fading and drinking places.....	24,041	10,288,512	5,166,468	1,737,134	367,984	271,973	964,184	280,403	9,412,010	5,894,735	1,888,719	35,406	1,000,332	1,000,332
Other retail trade.....	30,023	13,333,728	7,428,335	1,087,561	224,428	297,365	1,350,111	279,463	12,673,113	8,807,310	1,102,666	1,327	1,000,332	1,000,332
Finance, insurance, and real estate.....	515,446	7,763,183	4,633,337	477,800	39,643	275,437	1,497,645	485,557	7,376,342	4,368,634	45,392	2,403	2,403	1,000,332
Insurance agents, brokers, and service.....	274,541	2,550,355	1,565,545	365,363	3,526	58,371	1,316,111	161,604	2,443,311	1,377,943	1,377,943	1,377,943	1,377,943	1,377,943
Real estate.....	304,595	4,242,599	2,248,462	248,462	105,516	205,116	1,213,445	236,448	3,985,970	2,054,562	220,844	100,413	45,444	1,000,332
Agents, brokers, and managers.....	240,590	2,261,207	1,644,877	37,331	30,555	83,302	377,771	204,433	2,344,098	1,494,374	82,626	39,715	74,162	1,000,332
Other real estate.....	81,045	1,981,392	865,557	15,331	74,466	121,814	279,674	65,38	1,259,472	74,444	38,668	71,779	1,000,332	1,000,332
Services.....	2,335,408	36,495,253	6,627,771	5,834,544	713,527	1,587,143	13,628,472	2,369,021	34,944,406	6,306,784	5,562,046	670,239	1,503,761	13,087,771
Hotels, rooming houses, camps, and other lodging places.....	110,203	4,715,568	305,874	223,425	121,717	255,913	139,000	101,063	1,573,867	279,134	208,958	112,300	235,158	134,848
Personal services.....	549,247	5,638,030	1,323,672	261,260	37,194	296,472	1,541,643	522,098	5,433,576	1,964,241	1,202,826	124,344	281,797	1,000,332
Laundries and dry cleaning plants.....	86,476	726,265	413,103	47,078	47,271	140,570	293,994	82,210	1,642,164	394,944	391,933	41,975	131,771	382,281
Beauty shops.....	406,776	638,244	35,557	81,627	10,110	56,453	198,434	198,434	1,574,255	334,783	461,855	34,265	54,484	423,053
Barber shops.....	120,847	253,497	84,338	200,392	15,944	15,665	448,036	144,080	212,025	42,098	193,000	34,829	14,753	394,445
Other personal services.....	285,428	374,747	47,919	16,163	33,971	83,482	388,354	127,535	1,427,032	457,116	156,038	32,975	80,789	373,216
Business services.....	304,358	3,452,791	827,279	611,611	51,808	139,413	331,350	239,464	3,103,941	783,052	588,400	49,765	132,442	892,804
Automobile parking, repair, and services.....	148,318	3,119,640	1,569,307	567,326	75,938	121,434	465,211	194,956	2,468,424	1,485,548	541,537	71,611	115,933	447,036
Repair services, except automobile.....	186,763	4,950,896	846,166	250,253	43,087	76,023	472,086	174,767	1,658,455	804,344	226,106	37,864	72,763	452,765
Amusement and recreation services.....	156,998	1,711,016	397,271	256,965	43,047	136,008	194,444	147,753	1,574,664	379,123	266,306	38,716	12,627	1,000,332
Medical and health services.....	409,250	13,051,979	866,905	715,832	68,077	380,302	7,165,681	39,644	12,507,553	827,376	1,644,416	154,056	362,964	6,871,134
Offices of physicians and surgeons.....	154,481	7,261,336	218,362	638,507	75,735	195,297	4,443,014	147,827	6,983,752	209,474	300,360	71,244	1,000,332	1,000,332
Offices of dentists and dental surgeons.....	84,843	3,404,323	391,323	488,719	44,623	100,308	1,740,726	80,536	3,249,268	480,008	448,175	11,343	45,179	1,000,332
Other medical services.....	169,926	2,386,420	297,200	408,606	8,040	84,697	981,941	163,281	2,274,933	337,651	368,251	45,114	80,132	1,000,332
Legal services.....	124,983	2,627,685	93,066	310,296	24,542	64,912	1,409,924	120,702	2,540,491	91,610	297,841	23,098	61,626	1,000,332
Engineering and architectural services.....	60,202	1,992,237	230,278	311,911	19,005	27,564	367,891	37,720	1,596,014	227,014	305,104	18,311	37,059	353,111
Accounting, auditing, and bookkeeping services.....	120,030	979,103	25,027	180,886	19,345	37,768	468,907	115,787	942,581	24,471	172,178	13,729	36,178	451,556
Other services.....	213,056	1,196,328	142,976	115,388	16,237	51,141	474,561	203,107	1,162,350	140,110	112,964	15,945	49,310	461,933

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Alabama					Arizona					Net profit (less loss) (Thousand dollars)			
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)		Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)
All industries.....	149,362	3,115,142	1,991,007	361,304	50,859	126,638	283,110	64,616	1,859,565	958,289	242,996	49,964	87,227	219,618
Agriculture, forestry, and fisheries.....	68,388	402,077	268,765	42,065	5,462	52,380	7,135	9,268	250,940	152,453	37,162	9,642	24,127	11,638
Farms.....	67,278	369,095	247,201	37,803	5,217	50,507	5,971	6,990	206,298	142,752	25,770	8,621	19,511	14,282
Field crop farms.....	25,502	120,215	68,467	11,011	1,469	15,925	10,137	2,019	105,811	59,243	14,200	7,039	7,285	7,729
Livestock farms.....	30,947	204,684	148,190	22,222	2,915	29,095	15,998	2,340	63,622	61,672	3,280	1,495	7,790	15,433
Other farms.....	10,829	44,196	30,544	4,570	833	5,487	1,832	2,631	34,865	21,837	8,290	1,087	4,436	3,422
Other agriculture, forestry, and fisheries.....	1,110	32,982	21,564	4,262	245	1,873	1,164	2,278	44,642	9,701	11,392	1,021	4,616	2,644
Contract construction.....	7,080	295,433	188,567	77,894	5,742	8,522	28,524	3,553	156,717	87,593	39,433	4,835	3,108	14,655
General contractors.....	903	124,584	90,236	35,941	1,774	2,925	5,273	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors.....	6,114	158,278	90,512	37,824	3,574	4,678	23,200	3,100	98,046	53,342	30,554	3,384	2,213	10,397
Manufacturing.....	3,412	142,061	83,011	33,661	3,283	9,162	10,768	1,036	25,534	10,535	7,636	763	1,629	4,233
Transportation, communication, electric, gas, and sanitary services.....	3,933	115,134	22,261	17,017	3,538	14,916	12,458	2,027	43,998	5,835	5,411	2,030	10,513	6,340
Trucking and warehousing.....	2,946	91,762	14,613	12,350	3,123	13,402	9,966	2,066	43,196	5,835	5,131	2,009	10,404	6,161
Other transportation, communication, electric, gas, and sanitary services.....	987	23,372	7,648	4,667	415	1,514	2,492	(*)	(*)	-	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	36,590	1,701,535	1,333,723	113,185	25,227	24,218	69,709	17,735	910,092	623,805	89,543	18,376	15,430	59,493
Wholesale trade.....	5,105	364,015	273,086	23,828	8,013	5,969	20,243	2,374	188,786	124,743	13,359	1,997	2,922	17,999
Retail trade.....	31,485	1,337,520	1,060,637	89,357	17,214	18,249	49,466	15,127	716,816	486,378	76,184	16,229	12,446	40,503
Building materials, hardware, and farm equipment.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores.....	7,908	197,255	156,465	6,799	3,451	3,279	13,093	2,198	31,500	22,421	994	217	856	731
Food stores.....	6,876	330,457	289,373	12,978	3,077	2,961	7,440	1,095	119,219	92,553	7,001	2,469	1,357	3,959
Automotive dealers.....	4,277	381,745	324,404	21,102	2,990	3,436	7,668	3,459	273,011	210,780	23,204	2,729	3,385	12,514
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	307	18,492	10,948	1,415	544	95	2,699
Furniture, home furnishings, and equipment stores.....	1,439	74,232	48,694	8,373	995	1,768	6,577	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places.....	4,447	123,942	74,797	21,626	3,327	3,343	4,156	3,715	131,184	65,412	24,748	7,040	3,733	10,412
Other retail trade.....	4,660	154,177	109,042	12,511	1,713	2,546	9,196	3,214	94,392	53,960	12,567	2,363	1,963	7,911
Finance, insurance, and real estate.....	6,066	79,876	26,667	4,280	786	1,830	22,693	5,475	67,989	16,781	2,040	1,626	3,279	19,934
Insurance agents, brokers, and service.....	2,714	27,976	7,407	713	40	282	9,346	1,312	17,421	-	1,296	75	265	7,635
Real estate.....	1,933	30,235	13,827	1,133	272	876	8,394	3,569	41,662	11,784	632	1,087	1,887	13,973
Agents, brokers, and managers.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,010	22,434	(*)	109	123	798	13,636
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services.....	23,394	372,370	63,766	72,603	6,755	15,381	131,260	24,499	396,857	58,976	60,939	12,218	27,864	121,785
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,362	65,188	10,313	8,161	5,905	12,431	11,910
Personal services.....	7,637	74,253	12,765	24,043	1,645	3,174	19,415	3,656	38,025	6,634	7,353	1,192	2,430	7,108
Laundries and dry cleaning plants.....	1,021	26,815	5,238	8,417	618	1,600	6,326	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops.....	4,232	28,436	4,017	8,303	585	1,254	7,508	1,542	11,037	2,491	2,235	306	405	1,586
Barber shops.....	1,836	15,178	4,017	6,828	389	264	4,495	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,990	22,280	3,379	3,555	715	1,270	4,982
Business services.....	2,365	24,056	3,529	6,419	646	951	6,934	2,252	37,162	7,433	7,404	661	3,098	7,525
Automobile parking, repair, and services.....	2,535	43,331	18,360	6,414	834	2,311	5,754	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile.....	1,167	14,383	5,769	1,706	256	546	4,475	2,279	37,133	13,981	5,256	775	1,983	10,636
Amusement and recreation services.....	1,789	21,720	4,640	3,644	597	1,210	2,503	3,777	55,074	9,377	8,130	1,058	2,343	2,393
Medical and health services.....	2,960	126,051	14,647	20,666	1,756	3,545	61,982	3,509	120,773	3,317	11,316	1,137	3,812	71,213
Offices of physicians and surgeons.....	1,638	86,638	9,842	14,395	996	2,330	45,151	2,016	73,777	741	7,185	632	1,985	45,722
Offices of dentists and dental surgeons.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	557	30,523	1,368	3,411	399	1,253	15,908
Other medical services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,084	17,946	919	1,781	204	361	9,841
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,947	10,146	245	3,254	187	292	3,457
Other services.....	2,178	8,041	119	873	82	259	4,441	2,649	20,028	1,651	3,568	518	796	8,162

Footnotes at end of table.

PROPRIETORSHIPS IN 36 STATES

Table 2.5 — NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)
Arkansas														
All industries.....	120,329	2,446,400	1,476,500	239,618	45,809	144,940	256,994	812,219	24,169,038	12,503,213	3,348,360	558,705	751,202	3,422,063
Agriculture, forestry, and fisheries.....	60,678	555,876	287,471	57,978	13,660	91,443	55,836	122,059	1,994,359	1,235,678	368,978	115,532	172,952	17,459
Farms.....	59,424	530,102	271,901	53,999	13,310	89,134	54,530	91,839	1,672,629	1,155,656	314,292	108,243	153,637	156,505
Field crop farms.....	19,322	331,333	144,641	40,440	7,888	49,444	61,819	15,889	601,210	198,069	48,779	20,483	28,877	8,197
Livestock farms.....	32,763	174,180	111,789	10,787	4,823	3,056	16,108	24,678	562,478	452,217	8,688	26,765	49,886	150,667
Other farms.....	7,339	24,589	15,471	2,772	539	5,634	1,181	51,278	769,941	505,370	216,825	60,995	74,924	14,035
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	30,220	321,730	80,022	54,686	7,289	19,315	73,964
Contract construction.....	8,135	153,151	85,736	28,490	2,861	5,747	21,334	58,176	2,253,674	1,370,276	490,010	42,219	56,997	280,608
General contractors.....	2,497	56,697	37,238	8,634	775	2,585	3,686	13,171	984,177	703,274	175,038	12,529	19,987	78,003
Special trade contractors.....	4,710	94,458	48,498	19,856	2,086	3,299	16,196	12,162	1,202,490	626,473	301,532	29,081	36,276	192,504
Manufacturing.....	1,840	89,786	46,388	16,042	1,672	4,914	6,822	24,741	1,012,456	531,065	250,040	24,209	41,600	124,953
Transportation, communication, electric, gas, and sanitary services.....	4,300	102,445	6,961	15,424	4,592	12,626	8,318	21,152	591,085	109,729	103,942	28,863	49,877	75,376
Trucking and warehousing.....	3,474	91,130	6,957	12,263	4,295	12,268	6,441	14,371	461,721	74,282	82,324	25,284	38,322	64,940
Other transportation, communication, electric, gas, and sanitary services.....	826	11,315	4	3,161	297	358	1,877	6,781	129,364	35,447	21,618	3,579	11,555	10,436
Wholesale and retail trade.....	23,136	1,242,166	973,241	78,375	17,720	14,744	71,801	198,978	11,760,639	8,174,231	1,090,435	202,082	152,195	212,174
Wholesale trade.....	2,069	228,437	191,055	7,306	2,424	2,828	11,067	31,829	2,220,512	1,596,350	136,956	20,701	24,319	134,837
Retail trade.....	20,583	1,003,453	774,277	70,829	15,253	11,672	59,859	163,417	9,413,579	6,468,494	942,724	180,085	128,767	610,774
Building materials, hardware, and farm equipment.....	1,032	86,433	64,405	6,914	1,514	1,189	6,449	5,237	306,969	202,117	28,499	8,689	5,976	36,799
General merchandise stores.....	3,490	431,364	30,870	2,130	624	832	3,688	16,009	387,634	235,358	23,464	7,765	7,339	38,339
Food stores.....	4,640	268,846	231,733	8,192	3,604	2,962	11,194	16,009	1,317,893	1,013,151	86,453	21,583	15,802	71,110
Automotive dealers.....	4,234	302,917	255,278	14,251	2,410	1,503	11,675	7,848	3,349,593	2,618,494	257,456	35,766	21,014	138,571
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	215,598	344,941	215,598	39,232	4,133	28,132	18,132
Furniture, home furnishings, and equipment stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	12,234	730,312	487,901	89,587	12,791	10,841	51,298
Eating and drinking places.....	2,847	95,998	50,177	18,802	2,936	2,196	8,209	34,979	1,360,660	639,272	273,537	53,236	36,204	114,589
Other retail trade.....	3,083	136,504	92,344	13,030	3,128	2,100	14,506	30,845	1,615,577	1,075,509	138,472	35,725	24,029	145,036
Finance, insurance, and real estate.....	5,314	71,944	20,888	4,674	545	2,294	22,291	76,473	1,032,262	162,075	55,620	18,342	44,405	34,733
Insurance agents, brokers, and service.....	1,354	17,757	-	425	40	419	7,491	16,671	294,216	62,443	29,309	2,457	7,528	113,098
Real estate.....	3,878	39,985	7,570	4,222	501	1,865	14,598	53,539	653,568	82,819	19,579	14,637	34,708	205,219
Agents, brokers, and managers.....	1,660	10,208	3	389	77	402	6,126	44,403	474,659	17,366	12,979	7,747	20,989	178,981
Other real estate.....	2,218	29,777	7,567	3,833	424	1,463	8,472	9,136	178,909	65,453	6,600	6,890	14,619	26,338
Services.....	16,436	208,732	49,002	31,631	3,850	11,237	68,242	306,460	5,464,729	905,814	980,483	125,535	227,241	1,768,804
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	12,170	226,976	34,554	30,990	18,319	35,464	17,301
Personal services.....	6,073	42,222	10,037	11,274	904	3,136	11,813	50,128	588,408	143,284	146,471	18,268	25,959	117,112
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	167,041	202,341	57,028	43,593	6,882	13,388	30,493
Beauty shops.....	3,694	13,492	4,078	1,188	135	654	5,202	12,772	167,041	41,525	56,827	5,763	5,884	29,813
Barber shops.....	1,388	10,929	1,142	3,497	317	200	4,630	9,105	86,902	5,066	29,074	2,327	1,888	27,965
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	18,498	132,124	39,665	10,977	3,296	6,099	18,841
Business services.....	791	12,304	2,578	1,835	192	1,169	2,762	56,480	802,396	216,874	201,662	16,050	29,995	172,975
Automobile parking, repair, and services.....	1,605	27,523	12,291	4,723	560	703	4,086	16,847	469,404	191,711	103,683	13,581	19,391	59,168
Repair services, except automobile.....	1,269	12,599	8,245	1,473	236	544	1,187	19,925	240,951	100,485	38,144	6,502	8,811	47,835
Amusement and recreation services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	19,785	234,683	33,921	27,940	5,389	18,122	20,472
Medical and health services.....	1,888	72,992	8,556	8,856	1,048	2,752	37,109	50,920	1,945,418	107,282	295,912	33,563	55,353	936,409
Offices of physicians and surgeons.....	651	1,903	5,236	5,236	578	1,738	22,722	19,406	1,097,350	16,673	139,196	29,715	7,551	607,586
Offices of dentists and dental surgeons.....	282	12,238	1,613	1,613	128	433	6,298	9,272	493,248	37,019	84,006	8,951	11,928	224,460
Other medical services.....	955	20,267	5,629	2,007	342	581	8,089	22,242	354,820	53,590	72,710	10,161	13,710	136,363
Legal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	13,281	348,999	8,188	45,514	4,231	7,340	176,525
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	33,338	167,212	33,338	33,338	2,212	4,215	52,767
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	20,899	181,912	2,404	31,066	3,315	7,281	78,874
Other services.....	801	2,572	14	(*)	31	420	916	36,140	258,770	33,773	25,828	4,105	12,312	87,366

Footnotes at end of table.

PROPRIETORSHIPS IN 36 STATES

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Colorado							Connecticut						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	117,843	2,761,128	1,575,694	288,197	59,328	114,583	34,122	90,286	2,459,729	1,295,492	283,646	43,075	67,917	519,681
Agriculture, forestry, and fisheries.....	35,464	585,155	394,082	32,359	21,423	49,976	26,990	6,879	135,848	80,554	19,081	4,910	15,405	5,557
Farms.....	32,215	544,147	369,118	29,900	20,941	48,411	22,578	4,975	90,636	67,998	7,960	3,732	12,251	13,913
Field crop farms.....	9,915	110,127	42,028	6,834	6,908	12,993	24,649	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock farms.....	16,397	398,669	298,990	19,130	13,120	30,723	3,110	2,859	78,552	57,610	6,682	3,021	10,713	12,280
Other farms.....	5,903	28,100	28,100	3,936	913	4,695	1,181	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries.....	3,249	41,006	24,964	2,459	482	1,565	4,412	1,904	45,212	12,556	11,121	1,178	3,154	9,470
Contract construction.....	11,235	244,312	136,062	60,322	4,136	8,939	31,469	11,479	371,694	229,641	68,605	6,015	10,865	67,343
General contractors.....	1,935	98,689	65,141	23,493	1,729	2,154	7,061	1,663	145,866	119,133	14,852	1,538	1,070	12,352
Special trade contractors.....	8,988	142,829	70,734	36,699	2,407	6,777	23,174	9,738	220,942	109,290	48,852	4,188	8,911	53,738
Manufacturing.....	1,444	60,601	30,626	13,912	1,878	2,693	7,662	2,707	48,709	29,783	11,760	900	1,787	6,324
Transportation, communication, electric, gas, and sanitary services.....	4,708	120,600	45,471	16,310	4,745	6,749	13,044	1,772	42,154	10,628	14,681	1,770	2,356	6,467
Trucking and warehousing.....	3,397	101,288	38,584	15,132	4,493	5,622	8,700	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation, communication, electric, gas, and sanitary services.....	1,311	19,312	6,887	1,178	252	1,127	4,344	806	30,756	8,586	11,342	1,043	1,539	5,401
Wholesale and retail trade.....	21,884	1,135,826	832,184	91,417	16,881	16,257	70,938	22,741	1,137,237	824,460	84,733	19,411	13,975	113,248
Wholesale trade.....	2,894	301,913	239,954	14,428	3,013	3,250	19,387	3,496	139,236	90,933	6,055	771	1,843	24,924
Retail trade.....	18,989	827,457	587,200	76,902	13,813	12,823	51,441	18,868	973,708	714,949	77,853	18,288	11,931	86,527
Building materials, hardware, and farm equipment.....	899	54,370	36,973	5,485	963	1,237	4,252	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores.....	4,301	281,084	16,882	1,744	406	561	2,358	2,766	43,108	29,380	3,399	368	1,183	5,050
Food stores.....	795	115,572	96,790	5,668	1,366	2,947	5,285	2,298	138,059	114,912	5,223	1,641	1,306	8,169
Automotive dealers.....	3,624	274,449	213,544	20,642	2,266	2,947	14,507	1,832	260,094	202,909	17,591	2,554	1,652	14,551
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,083	61,600	42,220	6,280	828	530	5,379
Furniture, home furnishings, and equipment stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places.....	3,728	101,216	47,598	20,650	3,480	2,936	7,370	1,500	74,769	49,271	8,664	1,282	1,248	7,389
Other retail trade.....	4,258	163,183	119,019	11,595	3,400	2,915	11,569	5,922	245,903	183,786	19,013	5,081	2,210	15,746
Finance, insurance, and real estate.....	10,188	158,886	59,283	6,479	1,447	3,355	43,154	9,258	142,988	36,907	7,366	2,559	5,178	48,461
Insurance agents, brokers, and service.....	2,530	45,074	8,142	4,620	232	1,096	13,485	2,540	57,678	21,839	2,924	352	830	20,500
Real estate.....	6,852	74,020	25,798	1,628	1,036	1,696	21,899	5,965	72,647	11,720	2,658	2,025	4,275	22,898
Agents, brokers, and managers.....	4,655	52,235	15,406	1,078	247	781	18,490	4,838	40,694	1,557	566	722	1,998	18,027
Other real estate.....	2,197	21,785	10,392	550	789	915	3,409	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services.....	30,622	404,321	64,460	63,107	7,862	21,671	149,117	34,186	578,149	83,187	77,341	7,483	18,274	271,948
Hotels, rooming houses, camps, and other lodging places.....	1,293	34,067	2,365	3,133	2,403	5,702	5,156	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	4,501	46,273	7,858	13,136	1,075	3,557	10,483	3,853	65,421	20,338	15,694	1,441	2,089	16,382
Laundries and dry cleaning plants.....	1,136	29,227	6,131	8,752	756	2,408	6,087	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops.....	1,221	11,879	1,438	4,293	286	(*)	3,069	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	1,567	2,558	189	91	17	800	1,345	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	5,332	41,945	12,804	6,205	383	1,277	11,727	6,278	74,856	23,754	6,613	732	2,392	26,547
Automobile parking, repair, and services.....	1,982	40,085	22,231	7,667	1,270	2,316	5,018	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile.....	2,087	20,764	6,609	3,601	435	649	6,302	1,283	23,725	11,697	3,592	273	575	7,216
Amusement and recreation services.....	2,409	15,694	1,861	1,388	61	748	3,484	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	3,537	124,601	6,061	15,636	1,247	3,929	73,484	7,944	218,933	10,343	26,756	2,321	6,007	132,658
Offices of physicians and surgeons.....	1,299	64,907	1,554	7,798	463	1,808	40,555	3,507	123,358	2,742	15,097	1,057	3,400	73,369
Offices of dentists and dental surgeons.....	1,232	39,389	3,379	4,123	576	1,830	22,781	1,038	58,859	3,683	7,523	1,625	1,625	32,744
Other medical services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,399	36,716	3,998	4,136	581	952	23,545
Legal services.....	2,289	29,926	700	2,626	201	575	17,733	2,296	55,223	2,722	6,946	453	1,192	31,640
Engineering and architectural services.....	946	28,114	2,806	8,340	572	1,227	6,604	1,952	43,828	8,548	9,470	427	1,869	17,321
Accounting, auditing, and bookkeeping services.....	2,225	11,120	399	1,199	124	887	5,458	2,914	23,163	87	3,379	304	925	11,890
Other services.....	4,021	11,732	766	196	91	804	3,668	5,808	36,688	2,136	1,117	224	1,022	22,338

Footnotes at end of table.

PROPRIETORSHIPS IN 36 STATES

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Florida							Georgia						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	271,253	6,233,825	3,536,449	807,310	117,007	230,840	888,141	183,722	4,698,354	3,007,658	525,831	74,423	188,125	405,759
Agriculture, forestry, and fisheries.....	52,764	644,393	407,447	145,951	19,426	61,033	17,450	76,461	773,892	535,383	72,495	19,053	91,208	4,894
Farms.....	44,315	471,621	334,515	90,760	16,405	43,333	5,425	74,602	738,203	519,364	64,495	18,326	89,330	1,466
Field crop farms.....	7,324	60,366	37,187	9,481	1,006	3,636	3,523	36,690	291,274	172,789	25,559	7,948	35,888	1,562
Livestock farms.....	14,404	136,397	111,601	14,031	4,250	17,312	14,314	36,414	384,449	304,494	28,897	8,806	44,031	19,085
Other farms.....	22,687	276,464	190,727	66,798	11,049	20,675	16,217	11,998	64,475	42,475	10,029	1,422	9,401	12,304
Other agriculture, forestry, and fisheries.....	8,434	55,472	67,542	55,141	2,421	11,700	12,227	2,354	41,689	16,214	8,000	727	2,488	7,565
Contract construction.....	25,623	706,291	457,401	173,827	11,642	14,200	97,437	13,408	480,440	318,194	111,440	7,246	16,050	44,511
General contractors.....	5,731	314,255	245,846	57,747	3,899	5,245	23,532	2,316	221,499	171,950	36,163	2,724	6,827	9,396
Special trade contractors.....	18,892	376,036	199,100	107,984	7,665	8,957	72,448	10,968	258,940	146,302	66,899	3,495	8,839	33,301
Manufacturing.....	4,924	154,566	89,378	29,184	3,426	7,655	16,388	4,949	161,789	98,044	34,275	3,023	10,539	11,328
Transportation, communication, electric, gas, and sanitary services.....	5,641	154,332	54,406	41,446	6,031	15,011	2,806	4,956	143,555	40,260	24,333	4,531	14,293	17,727
Trucking and warehousing.....	3,434	105,681	44,000	12,774	3,453	12,306	8,825	4,268	113,276	24,703	15,028	4,103	13,797	16,032
Other transportation, communication, electric, gas, and sanitary services.....	2,407	48,885	15,378	8,610	2,973	2,635	119	7	27,574	19,257	9,247	1,420	1,496	1,705
Wholesale and retail trade.....	66,269	2,949,326	2,181,341	214,055	36,312	41,782	192,445	36,285	2,336,093	1,736,380	147,006	26,406	26,408	157,062
Wholesale trade.....	10,781	507,150	365,644	18,923	3,001	7,672	58,721	5,816	444,278	306,333	21,428	2,337	4,432	15,432
Retail trade.....	55,488	2,442,176	1,815,697	195,132	33,311	34,110	133,724	30,469	1,891,815	1,430,047	125,578	24,068	20,970	141,630
Building materials, hardware, and farm equipment.....	10,468	174,353	116,201	8,504	2,231	2,731	19,265	7,774	156,935	122,842	4,642	2,137	2,909	15,100
General merchandise stores.....	7,644	486,769	400,923	35,936	7,981	6,777	13,777	7,017	367,442	312,478	13,478	7,820	3,460	13,740
Food stores.....	10,115	841,341	686,695	55,838	6,766	7,973	29,553	7,903	689,151	563,551	14,651	7,305	5,252	28,781
Automotive dealers.....	1,781	90,744	59,580	7,997	1,294	1,002	8,628	7	84,151	56,551	7	7	7	7
Apparel and accessory stores.....	3,115	128,535	93,316	10,443	1,922	1,560	7,443	1,656	93,079	65,283	6,905	962	1,271	3,298
Furniture, home furnishings, and equipment stores.....	6,527	228,581	133,706	34,811	7,926	7,726	12,187	3,408	94,725	59,412	28,007	1,872	2,551	8,441
Eating and drinking places.....	14,002	408,805	266,580	36,244	6,766	7,973	33,343	5,312	351,082	253,145	28,007	5,651	3,948	33,131
Other retail trade.....	22,314	342,411	67,174	13,737	3,175	17,386	105,792	8,557	191,842	73,170	18,078	2,825	5,364	43,278
Finance, insurance, and real estate.....	4,356	68,438	346	5,762	557	2,811	33,080	2,623	64,338	6,397	6,355	365	1,171	17,762
Insurance agents, brokers, and service.....	16,594	250,431	61,028	7,662	7,480	13,789	61,780	5,700	142,514	72,773	10,474	2,244	3,493	26,680
Real estate.....	10,287	137,345	9,088	7,003	2,480	5,175	56,882	4,154	54,670	1,648	1,648	671	1,334	17,334
Agents, brokers, and managers.....	6,307	113,086	51,440	3,639	5,000	8,614	2,898	1,546	97,047	66,043	8,826	1,573	2,644	9,346
Other real estate.....	92,454	1,345,088	241,442	209,606	31,856	73,417	450,737	35,168	622,754	146,410	118,462	10,723	23,519	215,905
Services.....	10,275	153,057	13,336	15,004	10,672	25,834	15,462	8,675	97,464	19,233	29,181	2,088	4,751	23,605
Hotels, rooming houses, camps, and other lodging places.....	21,632	236,534	65,195	49,921	5,906	12,299	48,523	8,675	97,464	19,233	29,181	2,088	4,751	23,605
Personal services.....	6,043	26,158	14,349	6,003	2,006	4,659	7,407	1,118	37,094	8,443	13,969	961	1,103	6,042
Laundries and dry cleaning plants.....	6,639	88,035	26,199	30,162	2,211	3,307	14,736	2,428	18,539	258	5,033	118	376	8,162
Beauty shops.....	3,741	18,788	1,222	27	138	4,014	14,591	2,428	18,539	258	5,033	118	376	8,162
Barber shops.....	5,209	67,553	22,825	3,729	1,551	4,014	14,591	2,428	18,539	258	5,033	118	376	8,162
Other personal services.....	9,464	89,665	24,032	15,444	1,579	3,588	23,273	5,395	70,406	24,601	11,347	1,291	3,279	9,753
Business services.....	3,873	95,237	46,421	19,699	2,309	3,898	16,603	2,974	85,513	49,287	18,228	1,854	2,089	11,792
Automobile parking, repair, and services.....	7,472	62,332	29,223	6,799	1,409	2,353	15,060	3,783	18,426	7,710	2,372	270	983	3,463
Repair services, except automobile.....	7,045	82,084	15,348	13,753	1,549	4,941	13,508	1,549	18,426	7,710	2,372	270	983	3,463
Amusement and recreation services.....	12,922	413,687	28,708	58,286	5,344	13,490	221,944	5,810	246,211	23,758	39,792	2,408	6,025	126,455
Medical and health services.....	5,126	247,270	9,770	34,693	2,889	7,833	121,124	2,219	121,124	3,136	16,212	1,235	2,181	72,949
Offices of physicians and surgeons.....	2,053	97,337	10,167	13,986	3,042	4,412	45,252	1,243	68,472	7,605	10,344	823	2,003	35,687
Offices of dentists and dental surgeons.....	5,743	69,080	8,771	9,607	1,194	2,575	35,280	2,343	56,615	13,017	13,236	850	1,204	17,819
Other medical services.....	4,284	93,796	7,108	10,814	1,084	2,672	46,777	1,454	32,103	7,285	3,730	155	749	15,404
Legal services.....	2,723	43,666	6,269	9,139	579	1,146	16,124	1,448	17,906	811	3,449	167	881	9,663
Engineering and architectural services.....	3,650	29,774	562	5,135	702	1,218	14,627	1,848	17,906	811	3,449	167	881	9,663
Accounting, auditing, and bookkeeping services.....	9,114	45,256	5,234	5,592	723	2,018	18,630	1,883	12,607	1,672	3,572	203	304	5,152
Other services.....														

Footnotes at end of table.

Table 2.5.—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Illinois										Indiana									
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)						
All industries.....	481,779	12,470,888	6,907,621	1,271,062	390,102	572,292	1,979,189	281,139	5,840,205	3,510,041	563,145	124,554	282,288	840,240						
Agriculture, forestry, and fisheries.....	176,001	2,493,424	1,295,223	93,554	131,188	335,177	371,596	134,781	1,215,152	654,079	49,689	64,501	175,689	130,519						
Farms.....	171,424	2,411,822	1,265,295	76,652	130,658	329,795	354,521	133,398	1,189,931	639,564	48,723	64,387	174,658	126,822						
Field crop farms.....	97,235	1,777,890	914,918	33,604	137,694	189,335	241,777	76,694	514,024	220,967	17,476	36,032	84,540	72,475						
Livestock farms.....	61,151	1,176,064	737,740	34,599	44,580	123,146	119,462	49,323	622,231	383,394	23,544	26,034	82,436	52,008						
Other farms.....	13,038	57,878	42,637	8,449	4,784	7,864	16,718	7,381	53,676	35,203	7,703	2,321	7,682	2,339						
Other agriculture, forestry, and fisheries.....	4,577	81,602	29,928	16,902	1,130	5,382	17,075	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Contract construction.....	30,118	1,017,504	644,651	233,943	18,051	29,796	150,474	19,870	556,824	353,396	120,359	7,252	13,272	107,832						
General contractors.....	5,712	377,120	273,958	74,938	6,518	9,097	30,032	4,752	297,976	226,660	63,665	3,731	5,774	33,414						
Special trade contractors.....	24,009	633,396	367,482	159,450	11,451	19,831	119,881	14,444	253,213	123,666	55,522	3,461	7,386	72,838						
Manufacturing.....	6,924	357,360	201,161	99,907	8,762	11,754	53,126	2,820	106,275	69,432	23,784	2,025	3,478	15,011						
Transportation, communication, electric, gas, and sanitary services.....	11,613	302,572	70,506	56,933	12,028	26,149	43,194	9,052	135,611	31,854	13,231	4,362	14,745	25,706						
Trucking and warehousing.....	7,835	227,255	40,388	-9,903	11,224	22,184	29,534	6,105	107,007	25,334	12,477	4,100	12,252	13,891						
Other transportation, communication, electric, gas, and sanitary services.....	3,778	75,317	30,118	7,438	84	3,965	13,680	3,547	28,664	6,520	754	262	2,493	11,815						
Wholesale and retail trade.....	96,091	5,749,048	4,206,351	447,961	181,881	9,729	383,439	49,693	2,945,631	2,226,955	214,076	32,725	38,406	223,314						
Wholesale trade.....	15,004	1,231,221	926,408	57,081	11,713	12,778	115,978	5,865	434,919	334,019	18,183	3,692	6,777	37,370						
Retail trade.....	80,833	4,496,240	3,281,519	387,750	169,343	56,743	264,331	43,794	2,501,688	1,897,434	195,097	28,939	31,693	185,151						
Building materials, hardware, and farm equipment.....	2,333	284,149	224,659	26,607	7,824	4,427	10,582	1,641	154,475	117,868	13,169	2,778	2,109	8,896						
General merchandise stores.....	16,804	227,424	159,015	16,446	9,554	3,216	20,090	10,898	465,756	385,173	6,909	1,345	3,245	20,577						
Food stores.....	8,678	913,534	650,412	50,420	24,128	7,512	31,618	4,506	881,524	708,913	24,734	4,132	4,314	22,361						
Automotive dealers.....	11,959	1,437,034	1,141,004	104,165	43,841	9,692	51,800	8,630	881,524	708,913	55,925	6,438	5,396	44,790						
Apparel and accessory stores.....	2,710	173,701	113,297	15,787	6,110	1,781	17,243	1,287	62,471	-2,402	5,974	1,156	703	7,115						
Furniture, home furnishings, and equipment stores.....	3,073	225,553	150,371	23,804	8,535	3,452	18,625	2,690	109,963	78,223	13,951	1,193	1,431	12,500						
Eating and drinking places.....	21,443	796,658	491,632	109,009	49,442	18,814	66,452	6,098	286,826	152,457	42,108	6,703	7,131	24,175						
Other retail trade.....	13,143	526,287	371,529	40,852	17,740	8,449	47,961	8,624	440,133	325,180	32,427	5,248	6,654	40,423						
Finance, insurance, and real estate.....	28,938	495,012	128,802	36,617	5,955	15,965	165,907	10,991	122,712	13,216	12,744	2,005	3,478	56,079						
Insurance agents, brokers, and service.....	12,440	205,206	46,159	13,358	1,488	5,660	83,152	4,830	59,251	182	7,197	496	672	31,772						
Real estate.....	14,484	247,267	72,577	19,103	4,264	10,389	66,647	5,461	59,682	13,034	5,531	1,464	3,207	21,535						
Agents, brokers, and managers.....	4,538	109,679	11,033	4,847	879	3,998	45,312	3,322	31,688	1,027	1,765	722	1,382	16,289						
Other real estate.....	4,946	137,991	61,564	13,256	3,325	6,491	21,335	2,139	27,994	12,007	3,766	682	1,825	5,846						
Services.....	128,443	2,000,751	350,141	298,234	31,528	77,776	213,398	52,230	735,791	155,081	125,188	11,319	31,379	281,261						
Hotels, rooming houses, camps, and other lodging places.....	2,142	59,936	4,691	9,867	4,640	9,602	6,903	1,443	15,219	2,565	1,544	786	2,353	2,123						
Personal services.....	34,270	373,218	92,273	75,893	8,846	18,710	101,112	16,577	159,130	30,845	42,637	3,377	9,474	42,002						
Laundries and dry cleaning plants.....	4,106	76,159	11,872	7,745	1,732	4,722	9,876	2,777	63,842	9,426	17,285	1,493	6,651	5,244						
Beauty shops.....	11,543	181,265	58,150	20,837	1,554	2,739	21,594	7,584	41,248	6,744	11,699	594	1,244	19,063						
Barber shops.....	9,989	90,779	10,583	26,695	1,413	1,930	38,266	2,659	22,940	6,245	11,827	678	562	5,919						
Other personal services.....	9,030	151,409	20,616	20,616	5,006	9,719	31,616	3,991	31,100	8,929	6,826	612	1,195	6,816						
Business services.....	15,889	165,461	33,414	24,059	1,496	5,080	61,122	6,148	38,264	13,358	6,739	390	3,300	10,203						
Automobile parking, repair, and services.....	5,853	119,190	63,495	26,416	3,884	4,918	16,427	2,472	44,791	20,160	4,791	806	2,358	5,054						
Repair services, except automobile.....	12,119	103,277	52,003	11,165	2,352	3,917	21,346	5,028	43,870	13,125	2,670	1,139	1,139	13,179						
Amusement and recreation services.....	10,074	51,379	9,989	6,510	1,452	7,747	527	3,873	48,329	13,400	5,962	795	2,824	8,464						
Medical and health services.....	22,484	748,556	52,480	90,901	6,777	20,496	423,553	7,673	280,383	31,701	43,931	3,510	7,057	151,691						
Offices of physicians and surgeons.....	8,590	437,923	16,036	46,595	2,759	10,452	271,934	2,892	163,664	7,088	26,142	1,578	3,795	102,815						
Offices of dentists and dental surgeons.....	5,146	175,386	11,140	19,026	1,691	4,753	95,965	1,411	56,501	3,971	7,031	605	1,342	32,451						
Other medical services.....	8,748	135,247	25,304	25,286	2,327	5,291	55,634	3,770	60,218	20,642	16,758	1,327	1,920	16,428						
Legal services.....	7,281	201,812	12,605	18,980	766	3,353	111,793	2,137	42,038	526	5,459	336	1,028	27,628						
Engineering and architectural services.....	3,515	75,043	21,095	22,369	944	2,105	26,140	1,913	43,075	21,951	4,545	547	964	9,666						
Accounting, auditing, and bookkeeping services.....	5,836	44,843	2,865	8,296	480	1,410	23,334	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Other services.....	8,980	58,036	5,131	3,778	491	1,837	21,160	2,859	12,410	2,382	637	79	353	6,909						

Footnotes at end of table.

Business Returns/1968 • Proprietorships

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Iowa														
All industries.....	269,874	9,790,356	4,254,623	385,386	149,635	386,782	934,648	196,099	4,431,074	2,688,729	324,418	105,111	335,004	546,377
Agriculture, forestry, and fisheries.....	168,754	3,408,198	2,109,590	72,029	89,333	299,664	517,384	106,897	1,745,043	1,090,083	53,484	62,207	148,594	134,446
Farms.....	155,593	3,360,968	2,095,143	65,904	88,240	296,459	505,248	105,691	1,639,486	1,015,592	47,922	61,115	163,576	174,439
Livestock farms.....	19,380	49,385	235,108	16,266	72,247	79,351	135,901	11,872	512,041	27,400	21,444	37,718	79,600	30,718
Field crop farms.....	106,323	2,771,639	1,847,658	46,326	59,236	212,421	369,421	50,013	1,112,783	781,674	25,359	32,841	80,736	84,741
Other farms.....	3,380	23,844	12,377	3,312	1,757	4,987	174	3,806	14,562	9,188	725	859	3,240	1,520
Other agriculture, forestry, and fisheries.....	3,171	7,330	14,447	6,125	1,093	3,210	12,136	1,206	105,557	74,491	5,956	732	5,022	9,087
Contract construction.....	9,737	293,070	172,893	64,860	5,622	9,646	43,611	11,474	248,052	134,415	39,837	4,326	7,681	41,852
General contractors.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,000	109,646	74,049	11,473	1,931	3,093	11,338
Special trade contractors.....	8,681	222,190	122,334	50,272	4,697	7,434	38,643	7,002	118,484	56,015	25,507	1,816	3,575	27,980
Manufacturing.....	1,751	72,853	33,998	14,571	1,752	2,690	8,554	2,525	70,464	34,374	12,122	899	2,827	10,578
Transportation, communication, electric, gas, and sanitary services.....	7,769	177,700	40,855	16,783	7,689	20,330	26,018	4,230	88,558	32,277	14,247	4,341	6,862	11,132
Trucking and warehousing.....	7,577	159,590	23,407	16,451	7,636	17,392	24,640	2,736	76,450	30,231	12,161	4,179	4,464	6,971
Other transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,494	12,108	2,046	2,136	162	1,898	11
Wholesale and retail trade.....	38,600	2,277,957	1,782,568	139,965	32,571	26,417	138,310	23,830	1,677,763	1,264,095	124,463	22,200	20,304	119,382
Wholesale trade.....	6,117	595,289	512,355	17,267	4,588	5,440	22,506	4,174	325,410	242,018	17,873	3,320	5,542	36,443
Retail trade.....	32,320	1,669,359	1,261,927	121,222	26,208	20,920	105,116	24,632	1,348,364	1,020,079	106,234	18,079	15,239	92,402
Building materials, hardware, and farm equipment.....	1,627	166,355	138,742	9,641	2,189	1,778	6,778	844	121,569	103,104	8,763	1,378	954	7,831
General merchandise stores.....	10,103	34,477	59,717	4,032	1,280	1,782	14,392	7,092	63,186	44,048	2,994	759	1,859	7,289
Food stores.....	3,142	304,142	241,860	15,837	3,389	2,937	15,450	1,606	195,882	166,619	9,655	1,457	1,591	6,763
Automotive dealers.....	3,998	433,284	394,956	30,369	6,870	3,372	21,747	4,955	469,157	388,682	26,752	4,055	3,589	22,077
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	230	91,354	65,701	6,840	1,275	1,300	8,438	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places.....	6,571	199,829	131,724	33,843	7,054	5,436	14,097	4,151	141,158	72,113	26,395	3,820	2,579	16,547
Other retail trade.....	5,712	246,241	227,732	17,826	3,471	2,016	21,291	7,930	241,492	163,349	20,640	4,489	3,532	16,665
Finance, insurance, and real estate.....	6,725	64,705	6,942	3,663	711	2,083	30,832	7,136	89,663	15,846	5,955	2,511	2,248	35,372
Insurance agents, brokers, and service.....	3,423	37,761	4,151	1,211	124	788	14,490	3,051	36,776	2,498	2,199	86	350	14,250
Real estate.....	2,558	19,599	963	2,049	564	970	8,506	3,656	43,338	11,513	3,573	2,327	1,174	13,671
Agents, brokers, and managers.....	1,923	13,056	506	493	100	388	6,333	2,387	16,414	2,895	345	176	300	8,410
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services.....	35,817	488,539	101,703	73,152	11,904	25,239	179,585	31,802	441,928	112,741	68,680	7,899	20,735	145,931
Hotels, rooming houses, camps, and other lodging places.....	1,464	38,756	9,889	4,923	3,534	3,393	4,528	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	8,525	82,201	20,187	9,647	1,951	5,083	25,193	6,821	59,886	13,850	11,033	1,309	3,237	19,849
Laundries and dry cleaning plants.....	1,784	19,647	1,547	1,879	845	3,125	2,074	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops.....	3,545	20,245	3,953	3,451	459	569	8,639	3,948	29,168	5,648	9,802	688	1,214	7,763
Barber shops.....	1,773	7,281	421	421	39	249	4,700	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	1,423	35,028	14,266	4,317	608	1,140	9,780	1,971	25,013	7,422	1,074	536	1,446	8,663
Business services.....	3,370	30,541	5,922	9,279	604	1,518	12,975	2,891	38,384	8,384	4,288	400	1,512	5,849
Automobile parking, repair, and services.....	2,411	41,619	24,350	5,713	640	1,332	17,258	2,891	28,597	15,776	16,732	1,668	3,692	13,635
Repair services, except automobile.....	7,662	10,443	3,403	2,313	435	1,433	12,428	5,285	45,711	18,781	9,676	1,316	3,174	8,103
Amusement and recreation services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	5,083	181,972	19,738	26,261	2,404	5,869	92,082	5,150	129,992	11,266	16,841	1,354	3,485	71,175
Offices of physicians and surgeons.....	1,258	3,200	3,200	608	1,415	1,415	39,485	1,211	71,405	2,151	8,904	773	1,750	42,675
Offices of dentists and dental surgeons.....	1,266	48,155	5,556	6,017	2,108	2,108	24,745	941	35,096	2,543	5,644	417	1,263	17,100
Other medical services.....	2,559	69,229	10,982	11,646	1,322	2,346	27,952	2,992	23,491	6,572	2,293	164	472	10,400
Legal services.....	2,041	34,614	1,896	4,770	464	1,790	19,400	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	2,286	3,914	82	190	115	326	1,980	2,405	10,970	374	1,015	36	335	4,669

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Kentucky							Louisiana						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	212,896	3,183,864	1,928,105	300,225	71,927	146,465	427,735	128,372	3,619,597	2,153,078	385,632	49,969	154,810	412,147
Agriculture, forestry, and fisheries.....	123,805	658,532	372,236	51,490	18,624	90,085	65,586	38,191	443,229	258,137	47,395	4,975	62,678	20,651
Farms.....	121,029	617,644	352,190	47,099	18,292	87,607	62,295	34,878	380,484	239,601	39,023	4,043	58,416	11,290
Field crop farms.....	69,126	249,477	121,858	24,002	9,378	38,281	12,292	12,578	236,562	124,010	19,839	2,744	34,490	30,350
Livestock farms.....	48,706	353,879	218,565	20,513	8,260	45,685	36,265	17,973	136,564	108,473	10,826	1,111	21,784	15,202
Other farms.....	3,197	14,288	11,767	2,584	4,54	3,641	3,641	4,327	7,358	7,118	2,398	188	2,142	13,898
Other agriculture, forestry, and fisheries.....	2,776	40,888	20,046	4,391	332	2,478	3,291	3,313	62,745	18,536	14,372	932	4,262	9,361
Contract construction.....	15,324	286,604	158,187	53,462	4,385	10,418	49,793	7,072	333,864	249,403	74,829	3,939	7,722	30,331
General contractors.....	3,409	115,775	80,218	18,185	1,332	3,609	14,666	1,000	152,431	133,218	31,208	1,685	2,584	3,161
Special trade contractors.....	11,718	161,104	75,064	32,705	2,801	6,560	33,833	5,934	168,654	106,107	39,808	2,340	5,027	25,672
Manufacturing.....	1,202	33,826	13,308	9,789	1,377	1,574	5,437	2,275	107,837	53,683	18,635	1,764	6,408	5,870
Transportation, communication, electric, gas, and sanitary services.....	7,184	106,706	38,893	15,117	3,162	9,982	12,871	5,377	113,830	12,249	20,290	3,065	12,121	22,364
Trucking and warehousing.....	5,265	67,703	25,179	8,641	2,626	7,130	7,463	2,901	54,801	5,816	8,436	2,230	7,370	7,884
Other transportation, communication, electric, gas, and sanitary services.....	1,919	39,003	13,714	6,476	536	2,852	5,408	2,476	59,029	6,433	11,854	835	4,751	14,480
Wholesale and retail trade.....	28,608	1,605,064	1,240,720	108,227	35,373	17,298	103,066	32,055	1,890,751	1,440,872	132,191	24,831	26,420	106,730
Wholesale trade.....	1,494	225,568	184,017	9,773	2,347	1,904	14,776	3,750	391,397	308,803	23,512	3,998	5,065	19,065
Retail trade.....	26,852	1,373,837	1,053,692	97,928	32,715	15,067	87,581	27,974	1,498,541	1,130,705	108,632	20,821	20,928	88,987
Building materials, hardware, and farm equipment.....	662	81,170	64,727	6,426	1,212	765	4,245	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores.....	5,848	72,298	50,809	3,143	1,151	3,635	8,585	3,489	103,850	74,650	3,759	1,620	2,838	9,227
Food stores.....	7,090	418,083	353,404	20,251	11,018	2,744	12,932	5,146	343,754	291,715	11,497	4,090	3,844	16,754
Automotive dealers.....	5,848	410,956	330,037	24,665	5,070	(*)	24,857	4,573	405,909	318,663	31,684	2,894	2,712	18,667
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	707	36,102	23,600	4,363	532	885	2,289
Furniture, home furnishings, and equipment stores.....	900	46,307	31,646	3,515	1,846	812	3,073	1,473	105,798	71,388	10,136	1,219	1,363	8,155
Eating and drinking places.....	3,482	118,884	68,361	22,806	5,691	2,758	8,494	6,325	166,676	106,188	19,431	5,174	3,822	9,844
Other retail trade.....	2,464	196,356	134,362	14,686	5,970	3,431	21,590	5,591	292,521	211,698	23,902	4,167	4,859	21,065
Finance, insurance, and real estate.....	4,878	65,624	12,409	4,578	588	1,768	27,292	6,742	143,768	51,453	6,645	1,111	4,861	34,846
Insurance agents, brokers, and service.....	2,359	32,076	1,368	3,437	295	1,106	16,393	2,330	32,554	3,221	3,349	159	1,068	15,854
Real estate.....	2,340	33,034	11,041	1,118	293	662	10,776	4,193	89,141	31,391	2,913	928	3,700	19,828
Agencies, brokers, and managers.....	1,781	10,123	23	86	85	82	5,761	2,699	46,038	630	509	343	2,121	15,598
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,494	43,103	30,761	2,404	585	1,579	4,230
Services.....	29,827	409,225	86,549	54,765	7,706	14,246	163,327	35,442	522,088	76,474	80,931	6,969	29,214	192,648
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	10,327	74,359	12,691	10,171	1,215	3,517	32,297	8,909	66,671	13,350	15,607	1,413	4,060	19,880
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops.....	3,926	20,452	4,126	3,535	243	831	7,989	4,081	24,442	4,059	7,545	483	1,175	5,824
Barber shops.....	4,337	23,462	4,268	255	217	217	14,765	2,724	12,156	191	235	235	208	8,669
Other personal services.....	1,392	21,800	6,103	1,246	520	1,064	6,708	1,379	11,616	4,236	513	227	1,352	2,192
Business services.....	2,626	12,888	2,384	1,654	124	971	4,616	2,655	12,341	2,105	2,547	180	1,517	2,846
Automobile parking, repair, and services.....	2,413	79,821	49,053	11,764	2,474	1,580	8,869	2,223	31,180	18,961	3,515	378	1,338	3,765
Repair services, except automobile.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,712	41,268	13,110	7,622	513	1,832	12,264
Amusement and recreation services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,280	20,765	4,959	4,488	349	3,126	1,667
Medical and health services.....	3,669	145,502	12,262	18,241	1,909	3,577	83,350	6,831	199,726	9,644	24,876	1,665	7,032	111,203
Offices of physicians and surgeons.....	1,541	88,322	3,460	10,540	1,129	2,614	54,602	3,091	122,176	4,824	12,882	912	4,583	73,955
Offices of dentists and dental surgeons.....	1,076	41,001	4,956	5,554	442	714	21,952	1,376	51,997	4,154	7,385	448	1,860	24,339
Other medical services.....	1,052	16,179	3,846	2,147	338	249	676	2,364	25,553	666	4,609	305	589	12,909
Legal services.....	1,566	27,026	697	1,682	259	420	17,882	2,322	48,408	1,227	5,222	934	2,415	15,897
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,100	35,249	6,869	7,245	450	851	8,773
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,998	23,459	245	6,532	285	1,237	9,926
Other services.....	2,303	3,990	887	184	5	346	1,222	1,931	19,643	243	874	141	937	3,255

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Maine					Maryland							
		Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	49,936	1,226,113	733,905	147,934	26,110	46,794	165,566	127,831	3,275,816	1,842,967	387,866	47,073	105,399	539,481
Agriculture, forestry, and fisheries.....	14,583	165,519	93,104	25,944	6,708	18,510	21,031	29,175	223,649	124,601	25,215	7,078	28,297	17,314
Farms.....	9,965	136,213	86,615	25,203	6,375	16,540	9,912	24,793	194,217	119,877	20,624	6,813	26,145	13,142
Field crop farms.....	3,137	24,421	14,291	6,422	1,447	3,377	12,321	12,321	50,720	29,260	5,940	2,637	6,447	3,678
Livestock farms.....	2,348	66,137	38,741	6,184	2,694	9,708	6,247	8,861	126,449	77,839	10,267	4,227	16,167	12,308
Other farms.....	4,480	45,659	33,583	12,596	2,634	3,415	947	3,611	17,648	12,778	4,367	529	4,031	12,844
Other agriculture, forestry, and fisheries.....	4,618	29,306	6,489	701	333	1,920	11,119	4,382	29,432	4,124	4,591	265	1,652	4,170
Contract construction.....	4,656	112,268	65,021	25,571	2,626	2,368	16,335	11,374	299,546	179,739	79,499	5,427	7,892	49,507
General contractors.....	832	57,974	34,352	15,145	1,553	863	6,030	1,982	93,720	66,844	17,664	1,479	1,702	11,168
Special trade contractors.....	2,824	42,753	24,524	7,512	787	1,038	9,459	9,231	265,826	112,895	61,895	3,826	5,612	39,953
Manufacturing.....	2,513	92,662	23,476	25,165	2,085	6,144	9,728	3,568	160,443	58,483	18,423	1,843	3,736	13,533
Transportation, communication, electric, gas, and sanitary services.....	2,449	30,361	4,217	3,033	1,224	3,773	7,955	8,828	110,964	12,557	20,383	3,973	13,281	23,279
Trucking and warehousing.....	1,158	22,493	3,195	2,675	839	2,256	5,211	3,404	49,123	3,825	6,049	2,723	8,220	6,925
Other transportation, communication, electric, gas, and sanitary services.....	1,291	7,868	1,022	368	385	1,517	2,744	5,424	61,841	8,732	14,334	1,250	5,061	16,354
Wholesale and retail trade.....	11,749	665,979	514,535	48,075	9,115	9,825	52,368	26,591	1,554,347	1,132,013	125,859	15,426	19,050	129,099
Wholesale trade.....	1,317	107,188	81,689	7,158	1,073	3,075	10,937	2,644	178,538	137,012	7,419	617	1,581	26,739
Retail trade.....	10,299	533,364	412,219	36,817	7,589	6,349	39,948	23,987	1,375,809	1,001,001	118,440	14,799	17,469	108,360
Building materials, hardware, and farm equipment.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	809	43,574	33,123	4,038	622	818	1,789
General merchandise stores.....	1,806	26,487	21,072	423	240	376	2,626	5,237	82,040	44,796	4,033	651	2,170	16,288
Food stores.....	1,705	161,717	136,112	8,067	2,389	1,457	7,857	3,473	246,641	195,993	12,870	1,915	2,734	19,725
Automotive dealers.....	1,523	155,859	128,419	9,152	1,419	1,156	8,986	4,379	496,727	391,942	40,138	3,526	2,895	24,718
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	508	26,309	19,323	1,633	237	161	2,537
Furniture, home furnishings, and equipment stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	874	56,939	35,821	7,882	1,156	853	5,417
Eating and drinking places.....	976	22,016	11,274	3,906	922	648	4,284	4,487	195,435	117,394	29,422	3,549	4,868	16,594
Other retail trade.....	2,844	107,350	71,520	10,331	1,512	2,641	12,584	4,220	228,144	162,619	18,424	3,143	2,970	21,291
Finance, insurance, and real estate.....	2,676	34,994	9,181	1,579	1,752	2,185	10,221	8,556	333,551	236,694	7,790	2,526	6,747	41,426
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,035	37,660	38	2,273	196	1,112	21,128
Real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,071	68,029	11,524	4,881	2,281	5,411	20,383
Agents, brokers, and managers.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,037	38,495	301	3,344	602	1,798	18,279
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,034	29,534	11,223	1,537	1,679	3,743	2,104
Services.....	11,304	124,453	24,371	18,607	2,600	4,049	47,927	39,271	649,779	92,269	110,533	10,674	25,994	264,068
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,298	21,282	6,550	3,393	1,320	2,94	2,701
Personal services.....	2,290	18,312	4,745	3,293	310	335	5,224	7,115	110,441	28,944	27,467	2,858	5,862	23,415
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,354	38,214	14,740	10,707	718	3,066	4,263
Beauty shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,810	21,520	909	6,959	500	627	4,654
Barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,092	19,314	1,234	7,378	1,001	190	7,174
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,859	31,393	12,061	2,428	639	2,039	7,324
Business services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,654	40,329	3,448	9,463	658	1,393	16,018
Automobile parking, repair, and services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,606	21,305	8,991	3,527	314	766	4,545
Repair services, except automobile.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,464	47,950	15,062	10,004	608	1,335	12,436
Amusement and recreation services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,593	27,518	3,687	4,861	960	2,784	1,775
Medical and health services.....	2,524	42,900	2,478	7,050	539	1,066	23,511	6,703	331,500	11,635	29,312	2,480	6,917	136,329
Offices of physicians and surgeons.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,274	142,381	1,129	13,171	1,129	3,383	93,220
Offices of dentists and dental surgeons.....	834	30,240	1,700	3,454	262	894	19,888	944	52,269	3,735	8,510	1,326	1,798	26,845
Other medical services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,505	36,850	4,239	5,631	640	2,208	16,264
Legal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,063	83,094	1,600	10,503	640	1,609	46,039
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,082	22,665	3,691	4,114	168	218	9,967
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,313	17,932	694	2,980	179	600	6,591
Other services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,420	25,773	7,727	5,109	489	1,576	7,608

Footnotes at end of table.

Footnotes at end of table.

PROPRIETORSHIPS IN 36 STATES

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Minnesota							Mississippi						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)
All industries.....	262,271	5,202,888	2,928,610	44,714,6	118,785	322,739	696,628	111,874	2,291,532	1,466,916	219,877	51,005	111,270	204,167
Agriculture, forestry, and fisheries.....	1-5,624	1,736,314	924,376	63,597	59,934	231,275	232,698	54,503	463,928	268,833	50,836	9,446	62,052	17,842
Farms.....	143,473	1,699,605	912,617	59,618	59,387	229,678	224,642	53,159	429,330	250,079	45,845	8,469	59,808	18,346
Field crop farms.....	51,772	1,141,793	226,374	21,559	24,259	82,068	76,400	21,537	179,266	106,128	27,766	4,000	31,719	32,504
Livestock farms.....	80,773	1,141,793	655,668	31,784	31,487	140,126	147,103	26,232	179,266	133,103	15,366	3,841	23,748	18,946
Other farms.....	10,928	47,562	32,175	6,275	3,647	7,481	861	5,350	11,267	8,288	2,784	928	4,341	15,412
Other agriculture, forestry, and fisheries.....	2,151	36,709	11,759	3,979	547	1,597	8,056	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	10,782	338,939	195,048	71,953	8,038	12,051	39,400	7,907	161,051	107,552	27,077	3,305	4,995	22,582
General contractors.....	1,268	92,174	61,567	16,663	1,937	1,678	5,340	956	85,187	68,969	15,916	2,018	2,113	5,571
Special trade contractors.....	9,512	244,800	133,472	54,892	6,095	10,352	34,075	6,005	84,849	32,015	7,938	1,231	2,471	15,071
Manufacturing.....	2,253	107,358	56,058	30,304	2,380	4,287	11,553	2,942	113,626	73,931	20,417	2,958	5,764	4,660
Transportation, communication, electric, gas, and sanitary services.....	5,667	159,055	50,789	21,558	5,513	12,209	23,754	3,204	97,050	18,381	12,431	2,933	11,392	14,382
Trucking and warehousing.....	4,955	127,690	34,170	16,532	4,830	9,965	19,162	2,628	76,553	10,541	9,445	2,518	9,223	10,322
Other transportation, communication, electric, gas, and sanitary services.....	712	31,365	16,619	5,026	683	2,244	4,592	576	20,497	7,840	2,986	415	2,169	4,660
Wholesale and retail trade.....	39,734	2,125,787	1,051,765	175,289	28,541	28,584	143,692	22,544	1,165,792	910,395	69,104	26,144	13,227	65,173
Wholesale trade.....	6,483	333,204	230,810	16,753	2,868	3,379	37,636	4,474	268,812	217,951	10,218	3,515	2,804	13,394
Retail trade.....	32,851	1,792,232	1,313,993	158,276	25,888	25,076	104,494	18,010	896,964	692,428	58,886	22,629	10,423	51,780
Building materials, hardware, and farm equipment.....	1,624	175,432	138,432	18,135	2,645	2,141	8,377	614	44,086	31,888	5,047	1,025	602	3,057
General merchandise stores.....	10,163	95,093	65,093	5,648	1,196	2,453	6,324	2,808	82,335	58,259	7,278	8,268	924	6,878
Food stores.....	3,554	354,860	280,873	19,606	2,402	4,359	13,337	5,550	303,125	256,215	9,650	4,782	2,904	12,781
Automotive dealers.....	5,181	532,158	426,549	37,256	6,609	4,461	24,997	3,487	249,113	201,503	18,110	4,782	1,798	8,435
Apparel and accessory stores.....	1,730	66,309	42,578	6,659	849	1,280	7,557	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	461	44,223	28,016	4,101	649	972	3,742	1,219	92,641	60,729	7,789	2,385	1,747	9,917
Eating and drinking places.....	5,878	251,444	136,395	15,589	8,365	3,946	19,134	2,737	84,665	57,523	6,010	2,596	1,237	8,738
Other retail trade.....	4,260	262,780	196,057	15,589	2,873	3,946	19,134	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate.....	9,649	121,035	19,765	5,371	730	2,066	38,122	3,246	37,905	13,952	3,052	398	1,341	10,028
Insurance agents, brokers, and service.....	4,377	69,519	10,755	3,456	363	1,165	18,124	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	5,138	47,491	8,965	1,349	364	872	21,179	1,521	19,401	8,653	2,114	269	634	3,972
Agents, brokers, and managers.....	3,008	28,325	106	613	58	470	16,343	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate.....	2,130	19,166	8,859	736	306	402	4,636	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services.....	48,161	608,345	126,766	78,541	13,527	31,806	210,627	17,156	227,251	62,222	34,638	4,889	10,462	71,969
Hotels, rooming houses, camps, and other lodging places.....	5,155	59,047	14,247	3,799	4,247	9,211	3,816	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	11,733	100,715	19,619	18,700	2,157	5,571	37,000	3,490	47,987	11,718	9,665	1,425	3,591	9,486
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops.....	4,507	39,814	6,144	12,795	988	1,351	10,567	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	3,903	24,563	7,381	1,534	293	1,596	7,212	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	5,333	55,851	11,696	8,013	2,124	3,660	15,977	1,306	9,202	285	2,978	126	684	2,527
Automobile parking, repair, and services.....	3,444	57,287	36,825	6,058	942	3,063	2,819	2,239	36,691	21,724	4,084	782	1,103	4,784
Repair services, except automobile.....	5,995	46,936	23,684	6,771	1,251	1,862	7,324	3,096	30,487	15,501	4,507	745	1,243	4,514
Amusement and recreation services.....	2,854	29,840	6,731	4,262	502	1,297	7,631	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	7,366	197,013	13,432	22,872	1,756	5,207	107,791	2,175	70,904	6,760	8,489	802	2,344	39,762
Offices of physicians and surgeons.....	2,247	64,673	11,956	11,399	1,682	1,990	58,811	894	42,063	3,436	5,305	488	1,332	24,298
Offices of dentists and dental surgeons.....	1,924	64,099	5,635	8,868	722	1,724	33,427	478	26,078	3,324	2,915	296	974	13,631
Other medical services.....	3,185	38,241	5,841	2,665	352	1,503	15,553	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	1,739	37,547	163	3,770	265	901	23,702	1,040	7,919	1,429	1,150	103	199	3,799
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	2,792	10,528	254	1,590	80	439	3,966	2,234	8,752	1,059	1,470	452	237	3,779

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Missouri							Nebraska						
	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	307,966	5,702,318	3,410,062	516,957	102,944	250,627	790,648	151,274	3,590,042	2,259,690	203,549	88,409	220,816	453,630
Agriculture, forestry, and fisheries.....	148,490	1,377,597	866,483	56,613	44,625	147,846	122,017	95,918	1,968,860	1,239,202	46,899	61,343	176,279	255,897
Farms.....	146,726	1,352,732	850,030	54,785	44,308	146,847	119,438	94,709	1,931,039	1,228,085	43,626	60,724	174,252	250,141
Field crop farms.....	41,046	244,144	157,566	20,962	15,175	48,539	37,018	37,018	481,027	205,793	16,308	24,660	69,718	106,547
Livestock farms.....	94,756	987,238	678,330	31,732	27,795	94,753	63,280	51,785	1,434,185	1,007,441	25,901	34,558	101,863	146,516
Other farms.....	10,924	21,330	14,134	2,691	1,338	3,555	1,028	5,906	15,827	10,851	1,417	1,506	2,671	4,922
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	22,243	461,424	252,968	105,784	7,343	14,141	76,160	6,813	152,982	84,486	31,944	2,989	8,366	25,825
General contractors.....	2,939	144,197	92,540	20,153	1,697	4,690	14,819	1,402	63,369	39,958	8,629	870	2,193	11,344
Special trade contractors.....	18,941	313,007	157,552	83,467	5,578	9,247	61,427	5,411	89,613	44,528	23,315	2,119	6,173	14,481
Manufacturing.....	2,851	182,765	112,972	30,888	3,312	6,182	19,149	944	44,214	22,496	7,757	1,407	2,473	2,725
Transportation, communication, electric, gas, and sanitary services.....	9,685	175,588	43,943	22,662	5,318	13,992	28,698	1,653	74,328	25,314	14,875	3,330	6,873	4,397
Trucking and warehousing.....	8,364	156,792	38,354	20,272	5,011	11,646	25,552	1,591	67,294	24,986	11,104	3,072	6,492	3,675
Other transportation, communication, electric, gas, and sanitary services.....	1,321	18,796	5,589	2,390	307	2,346	3,146	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	51,803	2,598,228	1,924,688	179,173	28,225	29,502	182,928	21,222	1,031,832	813,011	64,035	13,096	12,671	54,070
Wholesale trade.....	6,012	439,710	328,774	19,439	3,329	4,912	39,882	4,558	310,317	260,429	10,625	1,498	2,485	10,752
Retail trade.....	45,791	2,099,971	1,582,284	157,705	24,760	24,412	143,046	16,612	721,233	552,219	53,410	11,598	10,186	43,423
Building materials, hardware, and farm equipment.....	1,565	149,380	116,083	10,201	1,471	1,529	12,138	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores.....	10,847	122,736	82,462	6,641	1,363	1,856	16,662	7,121	23,294	14,112	600	204	737	2,503
Food stores.....	5,118	390,880	325,746	20,749	3,324	3,535	18,337	502	108,713	91,420	5,898	669	781	2,601
Automotive dealers.....	9,828	814,937	653,295	55,091	7,263	6,221	32,503	2,849	250,125	203,452	14,290	3,377	2,491	13,354
Apparel and accessory stores.....	1,507	51,785	31,766	3,532	499	113	9,768	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	1,841	82,626	60,099	10,769	1,244	1,068	4,480	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places.....	8,167	218,739	129,561	30,173	6,265	6,149	18,621	2,245	87,367	53,962	15,307	3,019	3,009	4,780
Other retail trade.....	6,507	268,888	183,172	20,549	3,331	3,941	28,755	2,396	101,899	74,978	5,514	1,215	1,480	12,279
Finance, insurance, and real estate.....	13,477	174,191	35,608	15,598	2,667	5,919	67,880	5,163	52,797	6,817	2,750	988	1,545	22,850
Insurance agents, brokers, and service.....	5,439	72,527	11,436	7,917	284	825	34,261	2,794	17,974	1,435	267	40	327	11,142
Real estate.....	7,344	95,929	23,567	7,639	2,378	4,565	30,664	2,266	28,808	2,398	2,461	943	994	10,956
Agents, brokers, and managers.....	3,386	36,554	919	1,121	206	990	21,265	1,278	15,154	53	1,472	214	336	5,744
Other real estate.....	3,958	59,375	22,648	6,518	2,172	3,615	9,399	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services.....	56,086	735,508	159,950	102,438	10,628	30,941	290,932	19,144	241,639	55,783	33,750	4,942	11,216	89,252
Hotels, rooming houses, camps, and other lodging places.....	2,622	33,592	5,743	4,219	1,365	5,374	5,215	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	11,825	124,795	29,947	29,995	2,547	6,471	32,783	4,281	43,825	10,220	9,386	1,072	2,497	14,758
Laundries and dry cleaning plants.....	2,271	46,230	12,814	10,475	904	3,498	9,706	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops.....	7,135	42,600	5,898	9,503	764	1,321	14,188	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	8,862	65,396	19,752	10,287	840	2,811	18,876	2,024	13,129	8,375	276	27	356	3,682
Automobile parking, repair, and services.....	4,530	85,772	46,639	9,993	1,469	2,341	17,664	1,766	24,543	12,613	2,647	699	987	4,982
Repair services, except automobile.....	5,500	50,223	19,888	3,855	988	2,341	17,664	2,386	17,019	8,261	531	236	288	5,312
Amusement and recreation services.....	3,097	39,787	16,065	3,802	973	3,547	7,518	2,507	26,566	8,260	5,634	977	1,444	3,516
Medical and health services.....	8,538	231,693	18,760	26,327	1,692	5,695	138,657	2,396	76,432	4,234	9,509	874	2,853	42,253
Offices of physicians and surgeons.....	2,751	123,750	4,245	15,128	830	2,427	79,421	700	40,626	636	6,084	434	1,529	21,837
Offices of dentists and dental surgeons.....	1,894	46,491	3,723	4,567	296	1,128	28,082	599	24,398	2,647	2,939	313	969	13,415
Other medical services.....	3,893	61,452	10,792	6,182	566	2,140	31,154	1,097	11,408	951	486	147	355	7,001
Legal services.....	3,459	55,632	277	5,395	559	1,047	30,512	570	15,322	783	1,090	115	567	8,031
Engineering and architectural services.....	1,196	24,002	213	2,583	103	1,278	8,869	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	3,681	15,104	2,059	2,492	354	621	6,505	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.3—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	New Jersey					New York					Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
								Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	14,909	5,725,851	3,699,494	1,677,133	36,386	159,692	1,163,923	15,103,446	7,621,253	1,594,891	254,894	4,444,112	3,142,424	569,987	15,103,446	7,621,253	1,594,891	254,894	4,444,112	3,142,424
Agriculture, forestry, and fisheries.....	14,905	212,133	13,754	41,634	10,613	21,532	8,546	777,821	438,058	89,615	31,444	112,426	59,111	61,995	777,821	438,058	89,615	31,444	112,426	59,111
Farms.....	12,613	175,992	10,355	35,494	4,925	18,420	11,114	681,689	405,386	74,628	24,293	10,424	34,111	55,658	681,689	405,386	74,628	24,293	10,424	34,111
Field crop farms.....	2,882	6,875	4,715	1,349	1,566	2,305	1,933	13,356	7,376	1,323	17,544	8,114	1,478	13,356	7,376	1,323	17,544	8,114	1,478	1,478
Livestock farms.....	3,871	84,979	62,112	7,254	9,405	9,405	1,460	51,262	30,768	4,232	17,544	8,114	1,478	13,356	7,376	1,323	17,544	8,114	1,478	1,478
Other farms.....	5,266	83,738	28,628	27,087	5,196	6,221	3,139	117,651	73,166	25,200	6,799	12,642	5,796	11,729	117,651	73,166	25,200	6,799	12,642	5,796
Other agriculture, forestry, and fisheries.....	2,892	36,541	11,399	6,144	883	3,112	3,666	6,367	33,368	19,000	2,177	5,860	22,600	6,367	33,368	19,000	2,177	5,860	22,600	22,600
Contract construction.....	21,875	422,542	380,415	148,019	11,352	19,216	116,092	874,564	490,249	152,273	12,626	22,564	210,356	45,758	874,564	490,249	152,273	12,626	22,564	210,356
General contractors.....	17,432	267,826	194,861	35,421	3,548	6,019	26,985	293,537	207,476	40,737	3,471	6,076	37,046	35,722	293,537	207,476	40,737	3,471	6,076	37,046
Special trade contractors.....	4,443	363,548	178,990	71,139	7,667	10,762	86,406	544,938	289,460	11,469	8,346	13,685	161,605	19,000	544,938	289,460	11,469	8,346	13,685	161,605
Manufacturing.....	4,443	183,972	113,697	49,864	4,261	5,728	27,751	581,180	364,335	165,512	11,495	11,343	86,073	14,398	581,180	364,335	165,512	11,495	11,343	86,073
Transportation, communication, electric, gas, and sanitary services.....	8,443	176,812	12,137	24,869	7,222	14,536	36,544	354,732	44,867	57,837	13,446	29,990	84,141	20,304	354,732	44,867	57,837	13,446	29,990	84,141
Trucking and warehousing.....	4,944	93,611	4,892	15,794	5,371	9,211	19,157	204,886	33,872	38,308	9,230	18,641	41,129	7,695	204,886	33,872	38,308	9,230	18,641	41,129
Other transportation, communication, electric, gas, and sanitary services.....	3,500	77,781	2,245	9,615	1,851	5,325	17,387	144,946	10,995	19,529	4,216	11,349	43,012	12,689	144,946	10,995	19,529	4,216	11,349	43,012
Wholesale and retail trade.....	52,682	4,942,623	2,141,235	204,790	34,416	37,687	277,170	7,082,235	5,808,424	536,128	102,635	87,077	727,022	135,605	7,082,235	5,808,424	536,128	102,635	87,077	727,022
Wholesale trade.....	6,671	395,467	282,267	11,797	3,517	3,384	51,602	1,965,422	1,497,416	46,343	12,824	14,848	216,275	26,170	1,965,422	1,497,416	46,343	12,824	14,848	216,275
Retail trade.....	45,311	2,536,516	1,851,017	191,319	30,649	33,356	223,592	5,116,813	4,311,008	499,785	90,811	69,538	490,747	106,693	5,116,813	4,311,008	499,785	90,811	69,538	490,747
Building materials, hardware, and farm equipment.....	1,767	94,199	63,522	6,980	1,101	1,196	7,881	163,121	124,594	12,955	2,369	2,466	14,111	3,275	163,121	124,594	12,955	2,369	2,466	14,111
General merchandise stores.....	6,881	156,225	107,547	8,540	1,966	2,707	18,800	246,682	154,665	9,970	1,972	3,246	32,442	13,693	246,682	154,665	9,970	1,972	3,246	32,442
Food stores.....	8,019	548,587	304,296	25,315	4,995	6,384	45,551	1,303,384	1,040,853	76,885	11,704	12,723	91,664	20,938	1,303,384	1,040,853	76,885	11,704	12,723	91,664
Automotive dealers.....	7,943	680,736	536,978	48,663	6,362	4,954	46,465	1,407,864	1,137,854	85,541	20,483	9,172	72,671	13,644	1,407,864	1,137,854	85,541	20,483	9,172	72,671
Apparel and accessory stores.....	2,991	171,677	120,681	13,416	1,612	1,449	16,766	365,380	242,456	27,730	4,252	3,113	44,663	6,867	365,380	242,456	27,730	4,252	3,113	44,663
Furniture, home furnishings, and equipment stores.....	2,300	155,008	105,647	13,826	1,911	2,347	13,904	263,256	187,724	18,296	2,873	3,427	27,017	4,601	263,256	187,724	18,296	2,873	3,427	27,017
Eating and drinking places.....	6,757	291,201	172,499	41,361	7,462	9,783	18,730	686,839	399,316	98,949	17,331	17,426	86,331	18,754	686,839	399,316	98,949	17,331	17,426	86,331
Other retail trade.....	8,452	438,877	303,447	33,818	6,130	7,630	49,555	1,229,561	855,744	96,026	15,364	15,166	134,845	26,644	1,229,561	855,744	96,026	15,364	15,166	134,845
Finance, insurance, and real estate.....	11,936	220,434	39,344	11,588	3,648	7,660	67,791	624,474	166,447	37,556	14,240	16,766	215,423	38,232	624,474	166,447	37,556	14,240	16,766	215,423
Insurance agents, brokers, and service.....	3,313	86,182	13,715	7,496	872	2,335	28,777	239,491	26,428	26,910	2,754	4,517	10,166	16,824	239,491	26,428	26,910	2,754	4,517	10,166
Real estate.....	8,196	113,103	11,948	3,130	2,025	4,359	34,026	336,312	46,723	13,191	10,904	11,911	77,303	19,680	336,312	46,723	13,191	10,904	11,911	77,303
Agents, brokers, and managers.....	5,748	69,222	1,777	2,332	498	2,215	25,791	149,293	10,120	6,866	1,473	7,985	64,343	14,366	149,293	10,120	6,866	1,473	7,985	64,343
Other real estate.....	2,448	43,881	11,771	798	1,027	2,174	8,235	87,519	16,603	6,345	9,431	7,026	13,160	4,314	87,519	16,603	6,345	9,431	7,026	13,160
Services.....	76,621	1,336,876	245,849	195,174	24,152	53,495	567,271	3,952,970	666,696	524,537	64,275	139,849	1,443,824	248,893	3,952,970	666,696	524,537	64,275	139,849	1,443,824
Hotels, rooming houses, camps, and other lodging places.....	2,649	40,678	3,513	3,089	4,258	6,435	7,456	146,339	36,770	20,277	13,640	17,009	16,986	16,714	146,339	36,770	20,277	13,640	17,009	16,986
Personal services.....	16,792	221,657	74,505	46,263	4,593	9,377	66,692	456,245	124,808	83,786	10,865	21,510	136,371	46,698	456,245	124,808	83,786	10,865	21,510	136,371
Laundries and dry cleaning plants.....	4,516	87,295	31,702	17,282	2,045	4,713	20,473	176,816	52,624	29,025	3,314	10,246	34,343	10,272	176,816	52,624	29,025	3,314	10,246	34,343
Beauty shops.....	5,433	64,698	18,764	16,676	1,133	2,292	20,445	113,016	17,972	26,375	2,646	3,661	35,684	6,325	113,016	17,972	26,375	2,646	3,661	35,684
Barber shops.....	4,673	46,414	8,363	11,125	769	949	19,053	48,928	5,922	11,807	1,629	1,611	15,611	6,325	48,928	5,922	11,807	1,629	1,611	15,611
Other personal services.....	2,170	29,256	13,676	1,180	646	1,423	6,721	157,445	48,290	43,212	3,875	7,052	47,553	14,801	157,445	48,290	43,212	3,875	7,052	47,553
Business services.....	10,214	92,460	21,963	18,376	1,211	3,203	31,421	386,316	111,533	165,199	14,546	24,846	146,154	39,107	386,316	111,533	165,199	14,546	24,846	146,154
Automobile parking, repair, and services.....	4,865	93,736	33,462	14,385	2,451	3,563	17,051	131,786	49,106	11,170	1,811	5,804	34,396	6,944	131,786	49,106	11,170	1,811	5,804	34,396
Repair services, except automobile.....	2,722	45,382	20,063	5,814	880	1,012	12,213	119,683	36,888	60,866	3,256	13,987	26,315	12,213	119,683	36,888	60,866	3,256	13,987	26,315
Amusement and recreation services.....	4,494	58,196	13,262	10,245	819	4,371	8,714	16,958	35,487	27,307	3,256	13,987	26,315	16,958	16,958	35,487	27,307	3,256	13,987	26,315
Medical and health services.....	17,927	535,348	41,360	52,469	6,958	18,658	307,726	1,533,571	100,379	184,425	18,343	44,812	861,065	50,645	1,533,571	100,379	184,425	18,343	44,812	861,065
Offices of physicians and surgeons.....	6,571	293,287	9,389	24,367	3,226	8,956	192,162	835,677	15,484	71,724	6,539	23,466	356,822	19,745	835,677	15,484	71,724	6,539	23,466	356,822
Offices of dentists and dental surgeons.....	4,908	163,046	19,191	21,264	2,552	5,651	79,275	478,578	48,693	42,852	4,358	11,386	226,852	10,743	478,578	48,693	42,852	4,358	11,386	226,852
Other medical services.....	6,448	79,615	12,780	6,898	1,180	4,071	36,289	219,516	36,002	62,843	7,446	10,666	98,511	1,571	219,516	36,002	62,843	7,446	10,666	98,511
Legal services.....	5,549	128,462	4,662	18,307	1,094	2,906	68,304	431,947	7,828	51,104	3,456	8,573	219,570	20,475	431,947	7,828	51,104	3,456	8,573	219,570
Engineering and architectural services.....	2,259	48,291	7,334	19,391	1,238	1,169	11,730	157,307	44,779	57,099	2,009	5,532	37,294	12,796	157,307	44,779	57,099	2,009	5,532	37,294
Accounting, auditing, and bookkeeping services.....	2,730	35,106	2,697	4,744	368	1,411	17,857	121,179	1,261	16,483	1,353	6,384	63,384	30,939	121,179	1,261	16,483	1,353	6,384	63,384
Other services.....	7,090	36,166	5,968	2,691	282	1,390	17,729	233,103	32,357	11,635	1,702	7,495	97,552	30,939	233,103	32,357	11,635	1,702	7,495	97,552

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	North Carolina						Ohio					
								Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)
All industries.....	246,665	4,599,392	2,803,874	503,659	91,862	186,021	615,624	431,689	9,782,274	5,548,945	1,024,096	183,334	342,555	1,686,477					
Agriculture, forestry, and fisheries.....	119,587	859,406	500,042	104,534	17,251	95,619	94,389	138,083	1,407,848	875,444	63,468	50,732	142,187	162,576					
Farms.....	114,757	805,397	481,996	98,337	16,660	93,277	80,174	132,074	1,332,087	847,401	50,084	49,390	138,825	140,805					
Field crop farms.....	83,231	520,005	284,329	75,980	11,308	60,141	63,451	60,511	298,988	136,942	12,949	19,174	48,212	38,262					
Livestock farms.....	20,163	237,023	167,342	15,445	3,599	25,688	13,991	61,388	94,504	65,563	21,878	26,718	80,336	91,322					
Other farms.....	11,363	43,369	30,325	6,912	1,753	7,448	2,642	10,175	88,095	54,446	13,577	10,277	15,277	15,121					
Other agriculture, forestry, and fisheries.....	4,830	54,009	18,046	6,197	591	2,342	14,215	6,009	75,761	27,543	13,384	1,342	3,362	21,771					
Contract construction.....	14,683	395,503	234,134	80,775	5,411	10,574	61,053	34,114	897,156	553,127	165,708	14,606	15,573	161,356					
General contractors.....	2,060	214,520	151,301	45,651	2,660	4,364	16,267	7,578	429,825	325,030	58,718	6,012	5,401	39,071					
Special trade contractors.....	12,159	177,772	81,087	35,063	2,745	5,390	44,327	26,398	455,072	224,400	105,151	8,270	9,490	126,830					
Manufacturing.....	3,752	165,935	93,706	31,225	3,721	2,186	14,929	6,986	221,846	132,264	53,458	4,591	3,042	33,662					
Transportation, communication, electric, gas, and sanitary services.....	6,439	94,368	15,399	26,662	3,755	8,996	12,235	16,221	356,237	83,859	43,131	15,090	38,534	49,820					
Trucking and warehousing.....	5,118	73,904	14,666	19,800	3,023	7,482	7,200	13,119	279,224	55,059	30,184	13,073	33,978	35,321					
Other transportation, communication, electric, gas, and sanitary services.....	1,321	20,464	1,233	6,862	732	1,514	5,035	3,102	77,008	28,800	12,947	1,977	4,556	14,494					
Wholesale and retail trade.....	48,173	2,331,012	1,787,741	150,060	47,375	27,438	163,256	87,991	4,772,370	3,499,821	395,276	64,793	56,817	406,737					
Wholesale trade.....	7,537	491,778	362,182	26,337	9,957	6,782	49,545	10,172	799,272	576,108	49,858	6,799	9,299	92,868					
Retail trade.....	40,636	1,833,279	1,420,278	123,508	37,354	20,590	113,753	77,485	3,963,926	2,917,570	344,954	57,811	47,422	311,887					
Building materials, hardware, and farm equipment.....	2,037	61,998	47,967	3,939	1,286	1,347	3,753	3,388	197,412	136,474	24,591	3,842	2,725	17,320					
General merchandise stores.....	10,924	284,485	226,012	15,553	6,179	2,093	17,981	14,759	376,883	249,369	67,355	1,441	2,463	18,287					
Food stores.....	7,874	444,926	372,796	16,339	9,658	4,508	22,060	10,712	477,013	394,364	67,964	10,319	9,800	51,093					
Automotive dealers.....	7,553	592,419	485,685	33,044	7,212	3,386	27,426	15,170	1,365,813	1,097,521	95,922	11,740	7,589	77,517					
Apparel and accessory stores.....	1,730	66,590	44,571	5,525	2,030	500	7,518	1,543	77,384	49,836	6,544	1,152	424	11,297					
Furniture, home furnishings, and equipment stores.....	2,825	94,319	60,903	15,014	2,494	1,277	9,171	4,514	193,575	129,469	18,387	3,032	2,877	17,102					
Eating and drinking places.....	3,023	116,737	59,848	20,687	4,661	3,213	13,606	12,583	460,027	249,369	68,553	17,523	13,441	53,165					
Other retail trade.....	4,680	171,806	122,496	13,407	3,834	2,660	12,418	14,846	550,217	371,644	54,258	8,762	8,083	56,101					
Finance, insurance, and real estate.....	8,678	137,009	44,338	13,373	2,896	4,030	41,313	28,198	359,991	84,635	20,979	3,799	12,835	144,040					
Insurance agents, brokers, and service.....	4,152	44,397	218	4,520	330	642	21,857	12,184	182,303	43,412	12,341	897	2,856	82,021					
Real estate.....	4,183	83,241	42,832	6,997	2,464	3,335	15,653	15,683	165,357	32,560	8,136	2,885	9,945	59,784					
Agents, brokers, and managers.....	2,395	40,450	14,800	5,255	526	1,456	13,347	12,377	96,865	11,089	3,357	1,235	3,959	45,708					
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,306	68,492	20,671	4,779	1,650	6,086	14,076					
Services.....	44,851	604,922	123,353	96,553	11,229	30,324	225,798	117,982	1,732,823	297,743	276,685	29,112	64,200	728,848					
Hotels, rooming houses, camps, and other lodging places.....	2,799	43,818	9,629	5,353	1,868	6,763	7,559	3,147	34,313	12,920	7,189	1,545	2,809	11,036					
Personal services.....	12,754	93,685	12,415	25,335	2,757	4,417	26,353	32,853	364,423	75,565	76,176	7,845	17,034	116,282					
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,331	107,224	15,708	21,312	2,606	8,688	24,029					
Beauty shops.....	5,593	35,094	6,365	9,331	666	954	10,446	13,973	116,164	23,932	34,798	2,427	3,752	34,202					
Barber shops.....	3,815	22,152	3,369	3,369	386	820	10,486	6,956	61,797	11,147	13,550	964	821	39,484					
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,593	77,218	24,778	5,616	1,848	3,773	32,367					
Business services.....	3,864	34,135	6,921	7,275	686	1,079	10,459	11,691	103,053	27,576	21,323	1,870	3,973	28,890					
Automobile parking, repair, and service.....	5,152	109,180	59,223	19,069	2,371	1,157	17,286	7,946	108,717	43,284	18,947	2,276	4,552	25,209					
Repair services, except automobile.....	3,720	29,302	14,534	1,201	312	1,173	6,358	10,662	44,898	18,866	18,947	2,564	4,268	28,301					
Amusement and recreation services.....	2,722	39,077	7,578	6,364	903	4,243	9,236	8,636	75,466	21,702	7,167	2,136	7,251	13,216					
Medical and health services.....	7,137	196,417	11,584	24,490	1,737	5,868	116,645	18,577	414,677	41,783	68,255	6,921	15,902	365,225					
Offices of physicians and surgeons.....	2,261	105,518	3,924	12,912	807	2,774	67,861	8,506	397,003	13,839	43,558	3,799	8,926	256,053					
Offices of dentists and dental surgeons.....	1,623	67,849	4,435	10,610	806	2,829	33,101	4,366	144,143	12,307	18,620	2,056	5,014	72,181					
Other medical services.....	3,253	23,050	3,225	968	124	265	15,683	5,705	73,325	15,637	6,477	1,066	1,562	39,291					
Legal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,945	157,006	4,477	20,290	1,211	4,013	86,677					
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,780	59,822	15,103	19,427	983	1,036	18,846					
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,042	61,181	1,962	14,269	906	2,372	26,316					
Other services.....	2,948	10,461	(*)	1,062	136	459	4,766	7,303	46,763	8,473	4,676	855	1,290	20,622					

Footnotes at end of table.

PROPRIETORSHIPS IN 36 STATES

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Oklahoma														
All industries.....	195,809	3,906,018	2,306,640	362,098	67,900	168,398	404,423	11,913	2,901,999	1,544,140	373,375	71,636	134,889	387,877
Agriculture, forestry, and fisheries.....	40,613	757,459	468,671	41,727	22,250	90,845	22,158	36,685	373,162	219,848	49,527	22,665	43,217	11,491
Farms.....	89,839	731,380	456,154	38,753	21,898	90,002	19,544	33,600	354,182	213,526	46,811	22,371	40,619	9,334
Field crop farms.....	25,267	164,832	122,912	18,082	8,514	38,954	35,154	8,258	123,008	76,394	13,249	7,918	15,578	3,498
Livestock farms.....	55,879	444,011	312,187	21,982	12,703	47,133	18,960	14,509	145,059	105,852	11,789	10,071	15,183	18,629
Other farms.....	8,693	22,537	18,136	681	3915	3,915	6,650	10,836	86,115	51,280	21,773	4,382	9,858	3,465
Other agriculture, forestry, and fisheries.....	794	26,079	14,517	2,974	352	843	2,614	3,085	18,980	6,322	2,716	294	2,958	2,646
Contract construction.....	14,750	352,078	184,438	67,563	4,860	8,604	51,552	10,660	336,241	218,402	69,199	5,335	9,018	41,577
General contractors.....	2,429	132,241	84,805	23,554	1,150	2,317	9,946	2,014	152,959	114,521	23,321	2,256	4,740	3,826
Special trade contractors.....	12,268	209,331	33,231	43,050	3,692	6,287	40,753	8,524	179,559	103,810	45,213	3,018	4,019	30,955
Manufacturing.....	1,715	91,152	47,458	22,732	2,278	4,089	7,207	4,831	222,895	89,842	40,300	5,957	12,065	17,471
Transportation, communication, electric, gas, and sanitary services.....	4,734	77,420	11,314	4,092	3,020	5,532	15,160	7,241	167,313	18,994	21,237	9,361	16,312	38,144
Trucking and warehousing.....	4,154	65,189	9,377	3,367	2,419	4,892	13,817	5,765	133,910	7,437	17,499	9,246	14,055	28,834
Other transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,476	33,403	11,557	3,738	615	2,457	9,310
Wholesale and retail trade.....	31,371	1,877,917	1,437,505	127,189	23,865	20,516	100,971	20,954	1,256,378	904,770	110,703	15,345	17,684	40,832
Wholesale trade.....	3,973	376,181	236,584	17,608	5,994	3,808	24,557	4,057	369,547	280,152	21,024	3,125	4,043	28,362
Retail trade.....	27,255	1,500,124	1,148,751	109,450	17,856	16,697	78,079	16,841	876,153	615,924	87,645	12,144	13,551	61,313
Building materials, hardware, and farm equipment.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores.....	4,017	38,158	28,421	1,942	202	374	2,385	3,991	51,798	31,532	2,546	1,064	1,101	5,607
Food stores.....	3,292	250,014	209,995	12,902	2,465	2,294	7,791	1,076	167,601	137,972	10,499	1,411	2,971	2,521
Automotive dealers.....	7,314	626,292	514,548	34,767	6,418	4,456	26,277	3,680	328,029	250,075	25,591	3,013	2,922	21,514
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	1,013	104,346	77,028	9,492	368	1,151	4,982	740	49,827	33,711	6,215	665	544	5,379
Eating and drinking places.....	4,680	139,779	73,354	24,123	3,244	3,163	12,439	3,231	133,059	67,651	30,230	4,102	3,536	12,383
Other retail trade.....	5,161	213,432	132,443	14,806	2,592	3,431	16,144	3,123	92,637	57,870	7,623	1,025	1,598	11,788
Finance, insurance, and real estate.....	8,189	124,019	54,561	4,452	947	3,356	30,226	6,705	88,350	13,468	3,422	1,196	3,224	35,726
Insurance agents, brokers, and service.....	2,249	32,101	5,450	1,582	125	854	14,644	2,670	31,638	173	1,347	98	645	17,598
Real estate.....	5,200	72,374	35,048	2,831	815	2,451	12,164	3,861	51,420	12,804	1,490	1,000	2,523	17,635
Agents, brokers, and managers.....	3,426	20,996	507	251	121	1,066	6,877	3,339	30,294	44	615	148	834	15,259
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services.....	40,395	529,732	89,668	85,109	7,677	25,840	176,827	27,054	448,027	77,514	77,737	10,801	29,953	152,427
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,788	49,585	8,341	6,393	4,046	9,570	1218
Personal services.....	13,436	80,674	11,762	19,935	1,466	5,237	22,733	(*)	49,082	5,013	7,857	1,011	2,268	18,203
Laundries and dry cleaning plants.....	2,752	26,018	4,236	6,973	562	2,700	5,238	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops.....	6,349	34,455	4,904	10,019	697	1,105	9,942	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops.....	2,861	17,284	902	2,022	147	859	7,755	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	3,553	31,229	10,636	5,246	682	2,390	5,992	3,903	57,509	12,886	16,913	784	8,312	13,129
Automobile parking, repair, and services.....	4,608	77,683	37,025	11,390	1,053	2,674	11,440	1,901	40,955	22,487	9,633	1,461	1,386	7,071
Repair services, except automobile.....	3,000	38,614	12,631	3,625	618	1,913	8,324	(*)	28,745	14,526	3,472	367	1,266	7,462
Amusement and recreation services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	5,843	199,292	6,075	31,051	2,541	7,773	95,803	4,648	153,454	6,085	18,756	2,245	4,375	84,595
Offices of physicians and surgeons.....	2,008	105,739	2,977	15,376	1,266	3,450	56,903	1,860	80,936	1,086	11,026	1,994	1,994	47,737
Offices of dentists and dental surgeons.....	605	27,893	3,224	273	273	1,296	13,271	1,324	51,603	3,973	6,070	596	1,234	26,095
Other medical services.....	3,230	65,660	1,908	12,451	1,002	3,027	25,629	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	1,513	24,421	3,263	1,928	175	883	10,945	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Engineering and architectural services.....	1,538	22,903	4,523	244	960	360	6,065	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services.....	2,034	11,741	58	1,905	105	291	6,604	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	2,102	20,361	1,033	1,988	230	1,496	5,605	2,729	4,169	714	412	40	297	2,047

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Pennsylvania														
All industries.....	396,310	11,516,865	6,835,078	1,275,722	182,247	391,173	1,769,552	104,894	2,534,842	1,681,966	249,280	34,426	81,821	259,625
Agriculture, forestry, and fisheries.....	73,676	820,958	492,616	75,671	27,851	104,404	68,611	37,891	449,708	337,737	46,188	5,234	36,794	2,437
Farms.....	67,179	746,495	475,823	59,803	25,287	99,471	50,336	36,494	418,791	322,212	44,327	5,016	35,386	3,406
Field crop farms.....	19,611	34,973	32,364	3,661	5,972	11,859	4,977	22,079	179,631	112,381	28,355	2,161	21,631	2,141
Livestock farms.....	40,652	599,859	381,101	34,649	15,895	77,833	51,658	10,996	215,457	194,352	11,014	1,622	10,534	4,836
Other farms.....	6,916	91,663	62,598	15,868	3,420	9,783	3,655	3,819	23,403	15,475	4,958	3,221	4,711	711
Other agriculture, forestry, and fisheries.....	6,497	74,463	17,793	15,868	2,564	4,933	18,275	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	30,238	940,568	589,990	213,060	18,363	30,549	137,933	9,336	259,627	161,322	55,490	3,889	7,060	32,666
General contractors.....	6,251	394,031	280,350	79,031	7,018	13,466	40,341	1,824	106,281	75,558	21,195	1,213	3,162	7,842
Special trade contractors.....	23,459	529,550	300,108	131,589	11,015	16,594	93,447	6,675	149,349	83,894	33,857	2,668	3,898	23,506
Manufacturing.....	7,577	436,805	265,221	110,930	9,521	11,941	47,462	1,865	55,290	25,389	11,552	1,322	1,837	2,728
Transportation, communication, electric, gas, and sanitary services.....	17,284	436,004	73,399	72,310	18,079	49,634	60,526	3,056	50,648	8,143	8,022	2,796	4,173	7,504
Trucking and warehousing.....	12,969	334,062	63,209	50,191	15,111	42,686	45,120	2,718	44,816	5,492	6,286	2,663	2,838	6,737
Other transportation, communication, electric, gas, and sanitary services.....	4,315	81,942	10,190	22,119	2,968	6,948	15,406	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	105,820	6,503,075	4,910,065	469,409	65,609	86,238	516,851	25,971	1,378,728	1,065,613	86,274	16,301	17,855	91,439
Wholesale trade.....	13,734	1,244,583	954,783	71,191	10,855	12,711	114,470	3,286	182,512	133,206	6,903	1,593	2,791	21,123
Retail trade.....	90,713	5,171,993	3,891,846	392,485	54,073	72,490	395,920	22,685	1,196,216	932,407	79,371	14,708	15,064	70,316
Building materials, hardware, and farm equipment.....	2,979	252,282	193,260	18,541	2,956	3,452	21,607	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores.....	9,634	234,977	158,553	15,588	1,861	3,754	21,500	4,230	132,384	92,895	7,153	1,036	2,981	14,046
Food stores.....	18,157	1,099,969	880,676	51,167	7,271	12,035	56,718	5,847	206,035	249,240	11,216	2,808	3,377	8,936
Automotive dealers.....	14,912	1,639,363	1,219,265	97,402	12,250	11,832	80,302	4,475	355,747	289,258	26,282	3,332	2,874	11,489
Apparel and accessory stores.....	4,661	221,196	171,365	24,097	2,763	2,681	23,595	818	51,123	33,590	4,827	871	722	5,975
Furniture, home furnishings, and equipment stores.....	4,443	298,993	218,128	25,750	3,430	3,592	23,511	782	49,327	37,470	3,648	403	339	3,179
Eating and drinking places.....	18,637	614,226	351,174	67,981	14,197	18,547	79,160	2,692	80,277	46,449	11,764	1,856	2,421	6,566
Other retail trade.....	17,290	860,887	598,567	78,019	9,345	16,757	87,827	3,351	187,158	143,331	10,643	3,713	1,888	16,321
Finance, insurance, and real estate.....	20,440	311,347	43,470	24,570	6,822	13,073	116,652	4,491	91,210	42,169	8,395	877	2,093	22,974
Insurance agents, brokers, and service.....	9,993	126,255	12,779	11,342	1,132	2,840	58,522	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	9,765	163,692	20,255	12,778	5,990	10,040	52,634	3,090	81,635	41,696	7,320	751	1,875	18,456
Agents, brokers, and managers.....	4,613	67,880	2,204	3,154	631	2,217	26,713	1,986	21,564	216	657	116	527	10,183
Other real estate.....	5,152	95,812	18,051	9,624	4,959	7,823	25,921	1,064	60,071	41,480	6,663	635	1,348	8,273
Services.....	138,299	2,058,490	447,006	300,858	34,741	90,698	817,545	22,220	248,546	41,281	33,313	3,989	11,923	99,499
Hotels, rooming houses, camps, and other lodging places.....	2,940	56,536	15,247	9,770	2,841	5,994	6,986	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	38,720	385,473	96,966	63,576	7,979	27,389	110,563	6,466	38,891	9,228	6,614	713	1,678	11,484
Laundries and dry cleaning plants.....	5,328	112,648	29,926	19,350	3,053	11,555	18,068	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops.....	15,293	94,006	17,250	18,960	2,213	4,978	32,834	2,560	10,902	1,756	1,970	162	449	4,133
Barber shops.....	8,000	33,555	794	1,846	291	401	23,914	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	10,099	145,234	48,996	13,420	2,422	10,455	35,747	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	15,691	159,756	45,378	29,021	2,194	6,903	51,975	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking, repair, and services.....	12,532	224,279	125,638	32,892	5,994	9,602	34,644	1,061	20,286	10,245	3,100	225	1,064	5,466
Repair services, except automobile.....	10,102	47,832	47,832	14,063	1,596	3,495	26,157	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services.....	7,034	72,746	21,524	7,863	1,751	5,323	12,139	1,593	21,267	5,075	2,387	830	1,711	4,225
Medical and health services.....	29,196	766,746	68,565	89,011	8,622	24,349	444,200	4,194	90,753	4,785	10,524	954	2,957	53,367
Offices of physicians and surgeons.....	11,280	424,559	22,170	42,243	4,404	13,000	275,560	1,588	50,901	1,280	5,234	668	1,366	35,026
Offices of dentists and dental surgeons.....	5,370	173,690	23,162	24,509	1,933	5,948	90,240	704	27,923	704	4,428	271	534	14,446
Other medical services.....	12,566	179,117	23,233	22,259	2,285	5,401	78,400	2,113	11,929	2,801	802	77	457	5,895
Legal services.....	5,070	105,590	1,653	11,314	1,088	4,532	67,304	1,706	28,409	1,987	2,203	474	1,034	9,054
Engineering and architectural services.....	3,559	83,218	12,944	28,762	2,169	1,628	20,189	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services.....	5,873	38,826	561	5,402	387	1,517	21,590	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	7,582	53,863	10,698	9,184	720	2,046	21,798	1,819	4,879	94	151	14	72	2,804

Footnotes at end of table.

Business Returns/1968 • Proprietorships

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Tennessee														
All industries.....	228,141	4,305,263	2,760,571	439,667	67,046	175,465	76,811	1,013,241	15,017,494	9,408,324	1,741,825	435,452	6,540,011	1,013,241
Agriculture, forestry, and fisheries.....	225	694,444	442,655	42,343	12,704	21,001	20,345	444,552	4,464,221	2,742,251	414,941	6,941	2,742,251	444,552
Farms.....	120,002	572,641	374,792	38,707	11,271	80,759	17,806	32,360	4,545,277	1,700,777	191,422	51,234	280,054	32,360
Field crop farms.....	53,617	204,141	107,366	14,077	6,414	31,711	15,304	101,134	1,001,270	410,101	42,014	12,007	136,107	101,134
Livestock farms.....	59,385	315,325	114,093	18,852	6,415	41,331	4,456	141,315	1,159,466	474,399	31,000	31,000	137,445	141,315
Other farms.....	7,004	58,095	40,812	3,443	1,017	5,408	11,230	41,634	71,847	19,545	19,869	5,229	17,180	41,634
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,512	211,444	31,474	40,769	4,114	12,404	1,512
Contract construction.....	16,270	438,300	289,439	78,753	6,102	15,101	53,632	47,616	1,444,772	433,406	353,966	41,616	45,602	16,270
General contractors.....	2,344	219,260	179,259	49,760	4,475	4,251	13,005	63,412	634,517	634,517	118,609	63,412	14,164	2,344
Special trade contractors.....	14,367	213,417	107,470	29,466	3,563	10,402	39,405	84,147	401,167	401,167	230,002	13,002	14,164	14,367
Manufacturing.....	4,476	157,240	95,465	30,613	2,743	6,353	17,269	7,850	306,955	189,440	64,082	4,010	11,475	4,476
Transportation, communication, electric, gas, and sanitary services.....	7,024	132,191	24,610	22,322	5,286	14,920	17,188	14,787	353,685	63,976	56,133	13,846	38,074	7,024
Trucking and warehousing.....	4,404	64,133	15,347	18,109	4,406	13,046	11,436	12,305	278,123	49,217	43,024	12,207	31,734	4,404
Other transportation, communication, electric, gas, and sanitary services.....	2,620	68,058	8,264	4,213	910	1,224	5,752	2,482	76,562	14,759	13,109	1,629	7,144	2,620
Wholesale and retail trade.....	96,444	4,325,021	1,827,000	161,946	29,146	26,134	13,246	1,177	1,726,942	513,345	603,437	67,461	42,940	96,444
Wholesale trade.....	5,244	421,466	282,762	26,043	6,431	5,454	33,428	17,386	1,720,041	356,545	84,992	1,760	20,197	5,244
Retail trade.....	30,444	1,833,354	1,444,749	135,903	22,716	20,682	44,113	47,409	6,013,799	446,845	518,526	16,714	26,775	30,444
Building materials, hardware, and farm equipment.....	5,585	134,445	104,348	14,444	4,444	1,444	1,444	3,444	275,743	275,743	27,440	1,444	12,444	5,585
General merchandise stores.....	6,364	410,445	210,445	21,524	4,444	4,444	21,524	12,444	1,244,527	340,444	11,721	1,444	12,444	6,364
Food stores.....	4,444	476,331	309,455	26,852	3,444	2,256	17,670	25,101	2,026,357	1,603,305	136,591	13,160	14,485	4,444
Automotive dealers.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	146,355	146,355	18,445	3,445	4,330	(*)
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	374,444	374,444	41,444	1,444	1,444	(*)
Furniture, home furnishings, and equipment stores.....	4,444	144,444	114,444	14,444	4,444	4,444	4,444	4,444	1,444,444	1,444,444	14,444	1,444	1,444	4,444
Eating and drinking places.....	4,408	307,303	225,662	25,843	4,444	4,444	4,444	4,444	86,403	86,403	74,444	1,444	1,444	4,408
Other retail trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate.....	4,444	153,444	32,444	5,444	4,444	3,444	4,444	4,444	1,444,444	1,444,444	1,444,444	1,444	1,444	4,444
Insurance agents, brokers, and service.....	4,444	25,444	4,444	1,444	1,444	1,444	1,444	1,444	1,444,444	1,444,444	1,444,444	1,444	1,444	4,444
Real estate.....	4,444	32,444	30,444	4,444	4,444	4,444	4,444	4,444	1,444,444	1,444,444	1,444,444	1,444	1,444	4,444
Agents, brokers, and managers.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,444,444	1,444,444	1,444,444	1,444	1,444	(*)
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,444,444	1,444,444	1,444,444	1,444	1,444	(*)
Services.....	39,444	547,473	334,450	76,485	3,444	25,052	138,402	144,242	4,144,134	194,579	377,422	1,444	1,444	39,444
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	86,403	86,403	17,454	1,444	1,444	(*)
Personal services.....	11,819	146,742	25,764	36,141	1,444	6,444	32,444	3,444	304,747	76,172	17,454	1,444	1,444	11,819
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	112,500	112,500	31,703	1,444	1,444	(*)
Beauty shops.....	4,444	48,444	1,444	17,444	1,444	1,444	1,444	1,444	104,444	26,444	3,444	1,444	1,444	4,444
Barber shops.....	3,173	21,545	1,028	3,444	2,444	574	12,444	6,341	26,444	1,873	3,444	30	633	3,173
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	70,112	20,239	12,444	1,444	1,444	(*)
Business services.....	3,465	444,444	1,444	3,444	4,444	1,444	4,444	20,144	165,444	42,444	41,444	1,444	1,444	3,465
Automobile parking, repair, and services.....	2,678	61,511	31,405	12,330	1,327	2,444	4,444	10,300	94,675	24,444	4,444	1,444	1,444	2,678
Repair services, except automobile.....	4,462	30,444	14,425	3,444	4,444	4,444	4,444	12,444	17,444	6,444	1,444	1,444	1,444	4,462
Amusement and recreation services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	26,444	26,444	1,444	1,444	1,444	(*)
Medical and health services.....	5,720	164,764	11,444	22,782	1,525	4,444	4,444	65,444	101,205	42,444	101,205	1,444	1,444	5,720
Offices of physicians and surgeons.....	1,444	88,129	2,444	11,365	820	2,251	55,444	9,735	11,238	54,725	3,444	1,444	1,444	1,444
Offices of dentists and dental surgeons.....	4,444	52,444	3,444	7,773	3,444	1,444	26,444	13,444	136,444	4,444	20,444	1,444	1,444	4,444
Other medical services.....	2,402	28,237	4,406	3,712	366	653	15,404	10,804	12,444	12,444	25,444	2,021	4,444	2,402
Legal services.....	1,217	24,610	4,444	1,933	97	444	16,740	7,037	118,444	4,728	12,756	908	4,444	1,217
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	80,444	80,444	20,444	1,444	1,444	(*)
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	61,444	61,444	11,444	1,444	1,444	(*)
Other services.....	3,111	9,651	1,617	403	32	477	4,229	11,436	62,704	4,766	10,832	2,031	4,444	3,111

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Virginia														
All industries.....	179,433	3,427,951	2,030,576	414,228	56,765	135,135	465,587	154,967	4,291,325	2,408,453	568,572	108,204	158,056	676,324
Agriculture, forestry, and fisheries.....	66,285	495,099	313,534	44,387	13,980	62,468	26,568	44,194	777,357	427,386	78,919	25,915	77,459	117,920
Farms.....	63,589	458,721	308,244	37,885	13,418	61,111	13,475	36,746	716,044	416,236	67,891	23,954	71,705	101,501
Field crop farms.....	26,718	163,875	108,902	9,618	4,200	20,415	9,407	10,021	290,411	127,034	28,878	11,125	33,625	68,152
Livestock farms.....	27,296	218,097	141,167	14,387	6,609	31,717	7,564	15,358	292,059	213,312	24,357	7,568	21,728	20,258
Other farms.....	9,575	76,749	58,175	13,680	2,609	8,979	13,496	11,367	134,574	75,390	24,656	5,261	16,353	13,091
Other agriculture, forestry, and fisheries.....	2,696	36,372	5,290	6,502	562	1,357	13,093	7,448	61,313	11,150	11,028	1,361	5,723	16,419
Contract construction.....	13,487	406,152	270,084	91,041	6,678	7,605	52,036	12,938	398,400	248,545	68,867	10,631	9,347	62,764
General contractors.....	2,903	167,254	131,221	29,065	2,470	3,041	10,993	2,671	180,723	137,366	26,386	4,412	2,089	18,100
Special trade contractors.....	9,958	221,600	126,344	59,151	4,212	4,075	39,043	9,941	213,028	108,003	41,842	6,190	7,259	43,898
Manufacturing.....	3,992	117,743	47,775	31,226	3,107	9,150	11,286	3,767	151,606	85,633	35,493	5,110	8,696	16,841
Transportation, communication, electric, gas, and sanitary services.....	6,905	89,071	16,154	14,599	3,680	10,289	16,978	3,484	74,176	17,367	11,405	2,553	7,215	11,171
Trucking and warehousing.....	4,819	65,417	12,803	12,143	2,980	7,874	12,025	4,754	61,523	16,133	9,777	4,627	5,644	7,473
Other transportation, communication, electric, gas, and sanitary services.....	2,086	23,654	3,351	2,456	700	2,415	4,953	730	12,653	1,234	1,628	926	1,571	3,698
Wholesale and retail trade.....	29,687	1,609,024	1,247,862	114,320	16,376	17,772	94,339	33,969	2,024,439	1,436,914	226,944	38,358	25,398	161,233
Wholesale trade.....	2,725	295,342	235,422	10,326	1,919	3,675	22,124	4,727	318,579	221,917	23,789	4,078	4,717	35,477
Retail trade.....	26,871	1,304,493	1,005,642	103,536	14,369	13,937	71,959	28,229	1,692,624	1,183,980	197,781	33,340	20,228	122,626
Building materials, hardware, and farm equipment.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores.....	4,875	139,326	116,082	2,728	931	1,321	11,447	7,932	63,865	38,266	3,510	1,135	1,734	7,937
Pool stores.....	6,488	299,411	249,461	14,353	3,226	12,070	16,965	3,211	367,407	302,757	34,818	6,112	3,827	14,468
Automotive dealers.....	5,144	499,460	405,321	37,922	3,921	2,652	16,965	4,705	572,047	446,344	53,113	7,267	3,903	32,512
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	880	60,123	39,606	6,938	1,246	736	6,965	1,736	65,641	40,799	5,833	876	1,089	4,510
Eating and drinking places.....	3,437	111,276	67,743	19,255	2,654	2,314	6,483	5,254	230,665	121,906	59,472	9,928	5,271	15,688
Other retail trade.....	5,340	141,230	91,018	14,293	1,872	2,710	12,403	4,163	242,097	146,630	28,323	5,262	3,376	33,396
Finance, insurance, and real estate.....	9,057	73,519	7,221	5,973	1,050	2,582	33,112	10,231	173,136	48,290	15,285	3,113	4,626	67,461
Insurance agents, brokers, and service.....	2,145	17,467	103	2,059	101	750	9,261	2,244	32,930	738	2,156	366	665	19,913
Real estate.....	5,991	50,250	5,523	3,721	913	1,779	21,087	7,659	135,886	47,142	12,987	2,722	3,885	45,654
Agents, brokers, and managers.....	4,466	34,283	1,007	3,518	454	586	18,319	5,882	74,152	1,764	2,166	1,121	1,801	39,326
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,777	61,734	45,378	10,821	1,601	2,084	6,328
Services.....	50,026	630,335	123,933	110,590	11,757	24,916	230,746	46,198	688,327	143,982	130,946	19,677	24,699	238,724
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,950	52,599	8,526	9,173	2,715	5,332	2,026
Personal services.....	10,246	113,635	25,032	36,228	2,903	4,902	27,572	11,459	111,027	28,418	22,817	3,355	4,372	36,231
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,521	31,043	6,691	4,580	1,049	2,557	7,391
Beauty shops.....	4,864	40,787	6,797	14,627	951	1,257	10,537	3,937	33,886	10,228	11,347	1,264	554	10,030
Barber shops.....	2,212	15,418	4,464	5,298	380	233	7,079	2,730	14,403	230	1,987	334	152	8,780
Other personal services.....	2,542	18,915	5,800	1,084	204	902	7,239	3,271	31,695	11,269	4,903	709	1,209	10,030
Business services.....	6,485	40,401	5,678	4,082	766	1,450	17,573	6,692	56,716	4,829	10,745	1,673	2,353	18,988
Automobile parking, repair, and services.....	3,496	73,468	41,234	16,230	1,688	2,752	12,160	2,685	80,353	50,771	21,505	2,771	1,669	12,321
Repair services, except automobile.....	3,988	52,659	26,634	9,031	994	1,744	9,284	4,214	46,030	17,806	8,764	1,199	1,371	14,134
Amusement and recreation services.....	3,122	46,356	14,480	8,015	1,019	3,101	2,420	2,553	27,793	14,642	4,903	607	1,101	935
Medical and health services.....	9,926	202,880	5,889	20,945	2,785	5,675	122,714	4,428	220,457	14,258	35,560	5,223	5,195	117,115
Offices of physicians and dentists.....	3,182	122,475	1,948	12,665	1,394	2,985	79,209	1,977	111,776	16,158	13,440	2,423	2,451	65,581
Offices of dentists and dental surgeons.....	1,037	46,714	3,347	6,331	712	1,549	23,742	1,426	76,107	5,769	11,567	1,768	1,679	41,565
Other medical services.....	5,707	33,691	594	1,949	679	1,341	19,763	1,025	32,574	5,049	7,835	1,032	1,065	9,969
Legal services.....	2,219	46,470	1,295	7,060	680	1,903	24,213	1,353	24,983	421	3,120	449	480	13,374
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,523	32,862	2,871	8,355	598	831	7,975
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,746	11,006	1,483	4,927	612	658	9,134
Other services.....	5,205	21,250	1,036	2,608	199	1,013	6,147	4,965	17,501	297	4,927	415	1,077	6,431

Footnotes at end of table.

Business Returns/1968 • Proprietorships

PROPRIETORSHIPS IN 36 STATES

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
West Virginia														
All industries.....	58,882	1,246,896	771,382	134,659	24,089	37,541	170,097	257,336	5,348,396	3,003,860	497,173	150,048	268,262	820,068
Agriculture, forestry, and fisheries.....	15,375	69,970	41,603	11,490	2,257	9,237	507	126,351	1,176,328	576,284	47,168	63,114	155,978	202,431
Farms.....	14,653	59,478	41,004	7,029	1,799	8,004	13	123,303	1,147,992	568,684	40,895	62,271	154,879	194,575
Field crop farms.....	3,442	1,799	1,904	714	191	1,963	12,133	21,680	47,875	21,044	2,799	7,872	10,315	12,101
Livestock farms.....	9,611	43,836	28,313	2,806	1,045	5,024	2,917	88,333	1,061,597	519,048	33,644	51,538	138,332	202,271
Other farms.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	13,290	38,520	28,592	4,452	2,861	6,232	15,595
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,048	28,336	7,600	6,273	843	1,099	7,856
Contract construction.....	4,830	98,252	60,131	17,733	2,850	3,932	13,761	13,318	408,323	225,088	84,735	6,106	12,304	62,455
General contractors.....	1,191	57,541	42,644	10,165	1,607	1,857	9,808	12,285	189,575	123,255	35,537	2,691	5,322	18,977
Special trade contractors.....	3,326	40,679	17,487	7,568	1,243	2,075	3,908	10,605	209,545	96,794	45,307	3,345	6,982	41,150
Manufacturing.....	953	25,900	13,003	5,711	673	1,449	4,980	6,384	176,198	110,582	20,237	2,702	6,070	24,931
Transportation, communication, electric, gas, and sanitary services.....	2,041	63,519	8,422	14,141	3,328	6,784	9,290	7,098	188,082	33,251	31,918	8,912	22,607	34,903
Trucking and warehousing.....	2,020	62,470	8,421	13,881	3,304	6,735	8,935	4,366	141,155	21,199	25,743	8,144	16,174	24,897
Other transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,732	-6,897	12,052	6,175	768	6,433	10,006
Wholesale and retail trade.....	17,213	768,037	602,920	49,285	9,341	8,463	50,428	48,328	2,603,954	1,891,859	198,892	48,765	39,048	210,054
Wholesale trade.....	1,082	92,575	73,415	4,024	769	959	6,151	4,309	435,585	337,176	25,019	5,651	4,857	31,495
Retail trade.....	16,131	675,462	529,505	45,261	8,572	7,504	44,277	44,553	2,151,361	1,554,654	171,736	42,909	33,919	178,064
Building materials, hardware, and farm equipment.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,381	188,255	134,871	18,737	2,202	2,363	13,363
General merchandise stores.....	3,360	34,281	26,844	1,811	429	681	2,342	10,019	117,371	86,677	2,385	892	2,378	12,399
Food stores.....	3,074	169,819	8,770	8,770	2,143	1,829	8,061	5,858	398,590	334,840	23,382	2,965	3,170	16,353
Automotive dealers.....	2,926	229,846	189,032	13,554	2,108	2,025	12,351	5,858	527,811	413,526	32,710	10,168	4,022	31,956
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,282	73,990	50,159	6,425	618	323	9,379
Furniture, home furnishings, and equipment stores.....	1,051	45,552	33,234	2,077	543	555	5,119	1,718	96,040	67,947	8,828	1,527	1,149	9,378
Eating and drinking places.....	3,937	104,773	69,567	13,366	2,484	1,685	10,039	14,939	272,738	181,896	56,738	18,952	16,255	59,204
Other retail trade.....	1,389	19,251	13,301	1,959	241	352	1,854	5,369	262,690	181,896	22,531	5,585	4,259	26,032
Finance, insurance, and real estate.....	2,336	19,325	977	1,009	245	301	10,157	10,139	153,505	42,268	15,427	2,356	3,149	53,438
Insurance agents, brokers, and service.....	1,170	7,069	15	413	66	13	5,201	4,351	54,903	845	5,810	270	334	29,337
Real estate.....	1,071	10,798	746	429	159	267	4,532	5,773	95,114	38,836	9,617	2,013	2,815	23,590
Agents, brokers, and managers.....	1,014	10,443	746	364	144	231	4,328	3,545	50,464	13,811	4,842	964	1,884	15,350
Other real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,228	44,690	25,025	4,775	1,049	931	8,240
Services.....	15,335	369,394	33,033	22,235	3,569	6,194	77,005	44,204	638,767	124,348	98,617	18,075	28,898	232,367
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,633	96,076	27,235	12,458	8,521	13,331	8,934
Personal services.....	5,016	31,156	4,749	6,174	832	1,367	11,480	7,679	81,420	16,097	21,477	2,538	3,064	25,547
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,383	18,028	5,383	5,050	723	1,815	1,908
Beauty shops.....	2,595	11,300	1,854	2,183	207	400	3,925	1,772	32,210	5,967	12,541	1,427	640	7,984
Barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	1,640	11,667	2,740	1,222	323	734	3,787	3,906	21,366	4,318	569	172	494	10,895
Business services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,222	52,929	9,486	12,466	815	1,646	15,628
Automobile parking, repair, and services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,136	49,518	28,464	6,835	780	1,312	5,737
Repair services, except automobile.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,513	29,491	16,202	2,620	623	669	8,615
Amusement and recreation services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,071	44,269	15,052	6,622	1,590	1,963	5,762
Medical and health services.....	2,550	74,512	11,887	9,565	1,625	1,516	40,082	8,285	223,424	10,563	26,869	2,509	5,551	127,244
Offices of physicians and surgeons.....	1,037	43,806	4,818	5,914	955	859	26,683	2,370	104,154	1,228	10,311	792	1,940	69,769
Offices of dentists and dental surgeons.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,656	66,175	3,909	8,424	777	2,267	32,382
Other medical services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,259	53,095	5,426	8,134	940	1,344	25,093
Legal services.....	1,254	34,688	735	1,201	145	197	10,382	1,517	29,447	129	4,483	256	378	18,161
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,402	12,345	797	1,495	105	102	5,455
Accounting, auditing, and bookkeeping services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,096	6,460	363	19	64	171	4,775

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.
NOTE: The estimates for "Wholesale and retail trade not allocable", "Finance," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORSHIPS IN 14 STATES AND DISTRICT OF COLUMBIA

Table 2.6.—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
United States, total														
All industries.....	9,206,900	221,912,510	127,104,322	23,906,830	4,588,584	9,042,055	31,823,675	560,171	12,907,519	7,271,114	1,291,230	310,774	715,976	1,709,203
Agriculture, forestry, and fisheries.....	3,210,290	37,295,071	22,073,460	2,677,276	1,316,401	4,262,799	3,524,069	240,692	3,588,967	1,894,416	211,870	141,235	443,630	461,601
Farms.....	3,047,245	34,946,570	21,207,507	2,281,556	1,273,514	4,113,769	3,105,256	227,887	3,453,922	1,849,769	190,996	138,734	431,800	440,600
Contract construction.....	662,244	19,296,468	11,764,058	4,110,968	335,667	545,182	2,881,589	33,630	1,041,011	956,095	216,249	23,255	41,161	141,816
Manufacturing.....	172,682	6,704,886	3,772,692	1,545,208	147,809	281,146	761,355	10,528	314,002	181,438	68,330	6,770	16,197	24,255
Transportation, communication, electric, gas, and sanitary services.....	285,769	6,190,122	1,329,599	980,605	261,003	608,661	929,978	20,165	347,123	80,128	49,548	14,342	31,838	57,509
Wholesale and retail trade.....	1,907,894	106,793,013	79,254,104	8,122,472	1,640,689	1,355,434	7,636,540	104,523	5,471,594	4,074,812	416,367	72,371	77,532	365,701
Wholesale trade.....	266,578	20,440,394	15,467,918	1,023,768	195,715	234,032	1,794,373	14,973	951,837	764,146	35,993	6,427	10,804	64,568
Retail trade.....	1,640,707	85,385,145	63,067,813	7,017,345	1,421,104	1,106,857	5,771,502	87,556	4,429,756	3,241,794	373,660	64,873	65,722	294,549
Food stores.....	235,829	17,178,905	10,087,776	938,897	232,570	179,311	813,868	8,633	759,975	632,273	38,895	8,913	32,932	32,932
Auto dealers.....	235,786	27,670,511	22,182,468	1,878,976	324,788	194,859	1,281,953	16,738	1,539,564	1,209,102	109,858	16,671	13,077	81,508
Eating and drinking places.....	294,041	10,288,512	5,616,264	1,737,134	367,794	271,878	942,853	13,351	476,302	256,533	92,661	15,089	13,098	38,423
Other retail stores.....	809,091	30,247,217	21,181,361	4,723,378	500,752	460,809	2,732,828	43,834	1,653,775	1,133,886	132,246	24,200	31,550	141,686
Finance, insurance, and real estate.....	515,446	7,763,189	1,963,337	477,800	129,638	275,327	2,497,680	39,889	388,847	104,653	26,418	6,130	12,888	117,181
Services.....	2,385,408	36,495,253	6,627,771	5,839,154	713,527	1,587,143	13,638,472	116,387	1,652,847	320,989	277,108	43,288	83,382	541,300
Personal services.....	549,247	5,698,030	1,323,672	1,269,260	137,194	296,475	1,541,623	27,189	264,454	59,381	66,344	7,350	14,678	69,689
Medical services.....	409,250	13,051,979	866,905	1,715,832	168,407	380,302	7,165,681	71,606	344,026	29,259	70,716	9,331	17,338	294,507
Other services.....	1,426,911	17,745,244	4,437,194	3,854,062	407,926	910,366	4,921,168	71,592	844,367	222,079	139,738	26,587	51,366	177,064
Other industrial divisions.....	69,167	1,374,308	319,301	153,347	43,860	126,363	336,008	4,352	103,128	18,623	25,340	3,383	9,348	160
Alaska														
All industries.....	13,325	285,091	154,730	42,823	6,687	17,540	21,067	17,560	505,919	293,423	61,385	6,483	17,159	82,280
Agriculture, forestry, and fisheries.....	5,622	23,223	8,070	2,896	480	5,894	16,074	5,023	66,715	34,948	9,220	1,021	4,449	9,263
Farms.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,547	49,077	30,844	5,879	831	3,864	4,047
Contract construction.....	1,023	32,233	18,586	5,358	1,010	3,389	1,922	1,410	72,106	44,861	15,337	1,523	1,850	11,462
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	940	17,403	6,986	6,343	553	972	1,561	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	1,919	141,007	94,104	15,719	3,414	2,603	13,521	4,513	245,651	188,082	15,419	1,303	3,534	42,888
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	1,791	128,280	84,405	15,320	2,284	2,249	12,211	4,374	205,044	150,720	14,879	1,236	3,201	21,132
Food stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	782	39,114	59,927	4,276	276	561	2,907
Auto dealers.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,133	73,077	56,805	4,230	331	304	6,123
Eating and drinking places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	651	21,237	12,270	3,231	172	459	3,704
Other retail stores.....	1,003	43,317	28,240	1,772	527	1,005	5,718	1,808	71,316	51,718	4,364	457	1,847	7,798
Finance, insurance, and real estate.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,334	18,676	75	1,216	117	658	5,930
Services.....	3,242	68,954	26,168	11,936	2,059	4,323	12,737	4,991	87,752	21,396	17,181	1,531	4,369	28,752
Personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	803	14,139	7,017	5,470	434	641	1,717
Medical services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	730	28,669	201	2,541	284	758	17,171
Other services.....	2,578	48,999	23,613	9,917	1,730	2,591	4,688	3,058	44,944	14,178	7,770	813	2,970	9,864
Other industrial divisions.....	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Less loss) (Thousand dollars)
New Hampshire														
All industries.....	20,826	584,794	264,438	83,563	14,612	33,584	73,607	29,353	737,884	450,699	71,453	11,130	45,565	105,002
Agriculture, forestry, and fisheries.....	4,049	59,262	32,647	6,315	3,072	7,673	1,051	3,766	42,043	2,958	3,170	1,362	5,116	1,484
Farms.....	3,300	46,828	29,097	3,759	2,663	6,711	1,129	2,862	35,562	23,771	5,890	1,047	4,015	67
Contract construction.....	1,502	56,063	33,414	11,611	861	2,692	5,161	2,927	78,463	46,006	18,916	1,935	3,711	11,588
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	760	27,790	11,141	1,350	336	531	2,147
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,373	24,311	8,071	3,700	745	1,306	5,443
Wholesale and retail trade.....	4,372	238,580	171,985	19,806	3,477	4,970	15,790	8,444	429,317	326,868	23,132	4,030	6,330	30,48
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	735	33,375	22,385	1,061	305	541	4,44
Retail trade.....	3,956	199,269	141,239	18,092	3,191	4,543	12,694	7,699	391,942	304,483	22,071	3,725	5,889	29,36
Food stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	68	90,939	78,660	3,453	600	1,274	4,96
Auto dealers.....	971	101,427	79,019	7,079	871	1,102	5,111	1,711	12,206	10,366	3,433	1,149	957	4,96
Eating and drinking places.....	713	26,085	11,985	4,107	1,163	1,771	1,841	1,402	1,693	1,169	(*)	(*)	(*)	(*)
Other retail stores.....	2,346	63,005	43,043	6,422	1,070	1,607	5,277	1,402	1,693	1,169	11,050	1,330	3,733	1,144
Finance, insurance, and real estate.....	2,632	19,448	300	1,949	676	2,067	310	1,794	29,310	1,077	2,660	476	673	10,829
Services.....	7,016	170,073	26,149	40,335	5,414	9,693	4,096	10,181	113,522	19,578	11,335	2,198	1,268	4,51
Personal services.....	1,370	37,326	10,111	16,564	808	1,856	436	3,453	31,139	10,416	1,897	544	4,367	8,35
Medical services.....	453	35,325	7,717	25,759	440	4,388	19,031	4,057	43,639	19,108	4,665	415	1,316	27,635
Other services.....	5,401	96,869	3,991	18,032	2,916	6,939	19,659	4,901	38,794	6,354	3,773	1,441	3,375	6,467
Other industrial divisions.....	894	5,217	979	1,491	62	727	1,441	(*)	(*)	(*)	(*)	(*)	(*)	(*)
New Mexico														
All industries.....	45,453	1,143,457	683,049	136,600	21,376	51,091	88,347	37,796	1,429,886	904,695	93,173	44,119	141,879	208,167
Agriculture, forestry, and fisheries.....	13,345	196,902	133,679	19,377	1,900	17,783	14,081	9,776	793,181	481,005	35,416	36,365	17,885	194,001
Farms.....	1,866	130,446	113,644	16,937	1,354	15,911	14,916	5,739	1,051	489,005	35,370	36,138	17,083	191,833
Contract construction.....	4,403	81,244	60,460	9,913	1,226	1,955	6,341	913	58,364	45,974	11,179	930	1,400	14,801
Manufacturing.....	1,141	38,141	20,074	6,579	804	1,956	5,586	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	831	24,022	10,198	5,401	677	1,308	1,957	1,419	1,444	1,684	1,479	693	2,051	3,468
Wholesale and retail trade.....	11,517	495,499	254,890	45,015	9,483	9,407	25,544	9,649	42,425	904,695	30,731	4,170	5,199	42,407
Wholesale trade.....	1,214	48,644	29,388	1,899	185	1,092	1,634	759	89,445	53,215	2,761	254	472	1,687
Retail trade.....	10,277	434,130	316,188	41,413	6,409	6,921	17,913	6,890	92,180	481,480	27,990	4,916	4,724	20,721
Food stores.....	978	86,867	73,633	7,684	1,057	933	900	709	98,921	55,872	3,999	479	702	4,114
Auto dealers.....	2,051	177,369	140,407	1,079	1,342	1,738	772	712	81,903	70,765	5,179	765	473	3,736
Eating and drinking places.....	1,116	42,560	20,347	10,945	1,043	1,088	1,090	1,382	35,008	24,000	2,437	992	771	2,994
Other retail stores.....	6,122	17,234	8,011	13,805	2,911	3,608	6,443	3,401	17,343	13,433	16,775	1,613	3,469	11,536
Finance, insurance, and real estate.....	1,673	75,341	46,609	5,691	981	1,905	11,762	3,386	34,969	6,667	4,352	286	511	19,346
Services.....	12,298	182,673	51,462	27,564	5,204	12,890	42,932	4,667	71,849	17,342	9,863	1,495	4,461	19,762
Personal services.....	2,170	31,123	3,359	5,303	1,610	2,268	1,897	758	14,442	3,210	3,328	383	188	5,434
Medical services.....	1,809	52,875	5,419	3,133	1,138	2,053	2,053	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	8,319	108,615	4,684	15,428	2,466	8,651	13,926	3,607	44,424	14,563	5,176	1,046	3,158	6,987
Other industrial divisions.....	1,045	49,065	5,677	17,440	4,441	5,742	11,700	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

PROPRIETORSHIPS IN 14 STATES AND DISTRICT OF COLUMBIA

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Industry	Number of businesses	Business receipts (thousand dollars)	Cost of sales and operations (thousand dollars)	Payroll (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of businesses	Business receipts (thousand dollars)	Cost of sales and operations (thousand dollars)	Payroll (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
Rhode Island														
All industries.....	1,004	78,003	450,480	70,638	17,961	15,514	131,695	77,283	1,709,423	1,047,598	94,610	48,544	116,113	186,176
Agriculture, forestry, and fisheries.....	1,742	14,206	14,113	7,203	74	2,009	1,948	53,623	88,174	85,164	1,957	7,257	97,001	170,111
Farms.....	210	13,784	11,041	5,600	676	1,440	1,221	57,618	95,507	473,917	10,435	34,554	45,469	118,102
Contract construction.....	1,338	73,860	48,246	23,210	1,437	1,842	12,294	1,588	55,280	22,468	9,630	1,722	5,768	8,714
Manufacturing.....	1,196	55,835	38,943	9,311	1,019	568	5,083	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	952	5,392	101	-	139	363	2,805	1,048	32,347	10,008	4,113	1,361	1,768	3,795
Wholesale and retail trade.....	9,459	43,805	331,045	21,194	6,546	4,207	37,288	11,013	614,706	497,640	37,097	7,580	5,141	5,381
Wholesale trade.....	1,603	70,303	56,292	1,136	278	711	7,942	1,020	146,928	133,357	1,549	693	1,113	1,455
Retail trade.....	7,856	33,492	257,611	17,457	5,865	3,197	27,788	9,946	467,638	364,146	34,548	6,887	4,028	20,141
Food stores.....	1,462	10,467	84,486	3,369	945	673	6,530	994	77,093	63,176	4,007	1,156	615	1,341
Auto dealers.....	703	37,099	20,397	5,453	894	576	3,903	1,070	157,663	128,533	9,665	1,901	980	9,576
Sauing and drinking places.....	1,140	57,000	13,037	1,316	1,054	853	3,532	3,401	34,201	24,936	3,701	637	341	7,735
Other retail stores.....	2,117	13,377	27,411	7,079	759	1,096	13,823	5,486	198,681	149,374	16,645	3,203	2,292	9,475
Finance, insurance, and real estate.....	332	19,799	4,757	650	372	623	5,892	1,324	28,608	14,746	1,333	125	507	7,887
Services.....	5,753	137,482	13,765	21,130	2,671	5,292	69,174	6,461	84,782	14,146	12,510	4,710	3,115	15,544
Personal services.....	1,682	31,514	4,427	7,897	583	1,064	11,247	1,574	13,607	96	3,896	513	414	7,443
Medical services.....	1,037	6,605	4,769	9,010	476	408	37,916	645	17,131	1,598	4,303	384	57	1,451
Other services.....	4,044	36,364	4,969	4,423	1,112	2,120	17,011	4,242	44,044	11,592	4,312	1,833	1,444	6,150
Other industrial divisions.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)	(*)
Utah														
All industries.....	45,214	984,813	-	116,522	19,576	38,370	139,420	13,174	557,089	345,583	64,397	11,412	31,817	77,491
Agriculture, forestry, and fisheries.....	15,361	203,643	14,021	16,320	6,675	17,201	19,212	5,189	86,756	53,497	9,214	4,170	8,460	1,773
Farms.....	13,958	198,994	131,604	15,975	6,434	16,688	18,553	5,160	84,448	53,137	8,485	4,146	2,837	9,669
Contract construction.....	1,837	94,298	45,497	14,767	1,359	2,822	15,280	3,085	11,657	35,446	16,936	1,427	1,376	11,113
Manufacturing.....	1,171	29,271	1,587	7,427	779	2,216	936	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	1,803	24,765	8,667	4,117	1,329	1,644	2,017	1,652	22,764	6,824	4,700	432	1,941	7,665
Wholesale and retail trade.....	10,616	461,051	322,818	38,767	6,037	6,347	38,136	6,211	268,806	210,665	19,972	2,759	3,127	16,492
Wholesale trade.....	2,723	103,632	72,577	6,730	1,024	1,660	9,874	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	7,893	355,122	240,273	31,637	4,910	4,544	28,030	5,275	219,086	170,044	16,990	2,496	2,629	11,874
Food stores.....	1,744	134,248	118,177	10,963	1,409	1,443	11,154	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Auto dealers.....	1,151	34,699	22,782	3,133	1,763	763	3,133	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sauing and drinking places.....	4,424	102,481	69,011	9,659	1,396	1,936	12,787	3,957	123,063	91,852	8,797	1,330	1,340	10,074
Other retail stores.....	3,386	36,261	10,513	3,541	840	1,120	9,132	884	3,664	39	-	4	199	1,867
Finance, insurance, and real estate.....	10,569	135,145	18,097	25,559	1,386	6,248	54,798	5,442	86,165	27,669	14,837	2,500	3,135	26,706
Services.....	2,897	21,239	1,844	5,427	420	1,181	7,753	1,485	16,306	7,039	3,378	518	907	7,460
Personal services.....	1,960	10,860	4,610	10,860	1,149	2,705	32,870	2,804	27,804	4,200	4,949	519	884	13,969
Medical services.....	5,706	46,336	11,643	9,472	817	2,362	14,175	2,842	41,995	21,360	4,510	1,463	1,344	5,477
Other services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other industrial divisions.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

PROPRIETORSHIPS IN 14 STATES AND DISTRICT OF COLUMBIA

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Wyoming							
All industries.....	26,316	564,311	337,787	66,109	14,346	29,596	57,698
Agriculture, forestry, and fisheries.....	12,165	124,147	67,301	10,109	6,564	17,301	6,643
Farms.....	11,415	118,571	65,546	9,042	6,435	16,402	6,879
Contract construction.....	2,296	74,640	51,604	16,863	1,491	1,594	7,636
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	4,922	249,631	186,038	20,055	3,161	3,819	16,978
Wholesale trade.....	749	54,382	45,197	2,198	388	422	3,132
Retail trade.....	4,097	189,963	136,670	17,340	2,821	3,322	13,333
Food stores.....	222	13,385	9,016	1,176	290	269	1,391
Auto dealers.....	1,157	89,936	72,361	5,711	951	887	3,832
Eating and drinking places.....	642	27,598	13,820	5,846	779	988	2,286
Other retail stores.....	2,076	59,044	41,473	4,507	801	1,178	5,814
Finance, insurance, and real estate.....	1,269	10,260	698	314	74	435	3,778
Services.....	5,253	67,372	20,254	10,369	1,873	4,563	19,299
Personal services.....	1,623	8,792	1,614	2,356	230	631	2,071
Medical services.....	1,267	11,837	1,074	1,486	125	331	7,539
Other services.....	3,363	46,743	17,566	6,527	1,518	3,601	9,689
Other industrial divisions.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: "Other agriculture, forestry, and fisheries" and "Wholesale and retail trade not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Business Returns/1968 - Proprietorships

Table 2.7--NUMBER OF BUSINESSES, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

Selected industries	Number of businesses	Size of depreciation									
		All size classes					Under \$1,000				
		Number of businesses	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Number of businesses	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation	
					Amount (Thousand dollars)	As a percent of total deductions				Amount (Thousand dollars)	As a percent of total deductions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
All industries	7,511,113	6,462,107	1,036,530	173,610,433	6,462,107	3.7	4,011,511	2,192,000	50,341,547	1,534,382	2.7
Agriculture, forestry, and fisheries	3,200,053	2,340,000	30,074,100	32,410,000	4,200,432	13.1	1,369,997	5,073,431	5,141,050	506,607	11.0
Farms	3,042,564	2,433,359	33,553,931	30,650,374	4,120,359	13.4	1,311,073	5,235,303	4,832,744	538,401	11.1
Field crop farms	1,101,113	707,916	10,446,034	8,947,914	1,170,896	13.7	427,711	1,771,054	1,485,045	200,534	13.1
Fruit, tree nut, and vegetable farms	184,962	116,117	1,524,063	1,702,131	171,136	10.6	64,111	260,162	236,504	23,150	9.7
Livestock farms	1,470,933	1,234,732	20,334,730	18,461,414	2,111,641	11.5	624,100	2,996,909	2,835,071	271,038	9.5
Other farms	231,260	168,138	903,454	1,037,115	100,002	10.0	130,021	206,138	275,574	43,679	15.8
Forest agriculture, forestry, and fisheries	153,114	117,000	2,121,220	1,756,636	149,043	8.4	77,324	439,078	308,262	28,206	9.1
Manufacturing	43,488	31,771	1,154,754	1,231,317	111,346	9.5	17,702	94,503	90,402	6,439	6.6
Contract construction	603,301	421,220	17,171,503	14,853,196	149,504	3.0	293,813	1,075,086	4,840,711	110,529	2.4
General contractors	129,540	91,740	7,305,324	6,688,435	147,753	2.7	51,103	2,384,093	2,095,757	22,223	1.0
Building construction	101,092	69,357	6,285,947	5,700,206	107,601	1.8	46,345	2,209,259	2,021,476	20,293	1.0
Other general contractors	17,002	10,162	1,019,375	928,224	77,162	8.4	4,755	24,336	74,281	1,970	2.6
Special trade contractors	217,542	310,730	9,496,202	7,847,239	344,601	4.3	233,920	3,500,850	2,643,880	90,804	3.4
Manufacturing	152,333	121,620	6,384,546	5,071,212	277,170	4.9	75,302	1,113,779	911,900	30,082	3.2
Lumber and wood products, except furniture	43,147	36,349	1,428,227	1,303,509	103,746	7.9	12,579	175,913	146,125	8,185	5.6
Printing, publishing, and allied industries	30,141	24,283	748,048	624,314	31,074	5.9	14,824	189,262	145,545	6,344	4.3
Machinery, except electric	19,780	16,382	759,731	626,954	36,715	6.1	6,601	81,822	53,618	3,220	6.0
Other manufacturing	79,401	58,703	3,453,440	3,115,930	111,585	3.1	35,298	606,782	500,678	12,333	2.1
Transportation, communication, electric, gas, and sanitary service	2,540,110	220,774	5,746,062	4,947,006	607,306	12.2	88,476	143,280	625,397	43,753	6.9
Trucking and warehousing	197,601	159,413	4,424,913	3,846,277	445,660	12.7	54,107	404,009	343,370	26,247	7.6
Other transportation	71,644	46,591	996,426	853,243	70,362	10.3	28,713	322,601	247,921	14,477	5.8
Communication, electric, gas, and sanitary service	11,755	12,790	321,423	247,473	31,674	12.8	5,546	55,950	34,106	3,029	8.8
Wholesale and retail trade	1,909,040	1,272,603	96,388,977	84,607,418	1,576,218	1.5	857,318	37,248,643	35,147,326	325,655	0.9
Wholesale trade	201,392	104,346	11,020,738	10,599,396	233,368	1.4	103,713	1,124,061	4,556,208	44,233	0.9
Groceries and related products	42,070	24,771	4,335,059	4,143,017	41,173	0.9	18,504	1,266,023	1,133,458	8,880	0.7
Other wholesale trade	20,322	13,911	13,685,229	12,465,879	192,395	1.5	65,009	3,425,038	3,372,750	35,353	1.0
Retail trade	1,607,648	1,168,257	77,514,988	72,274,150	1,108,087	1.5	746,144	32,830,001	30,384,340	278,537	0.9
Building materials, hardware, and farm equipment	11,403	47,172	4,261,405	3,997,961	60,100	1.5	26,242	1,057,113	955,318	11,741	1.2
General merchandise stores	510,351	322,963	3,848,749	3,493,314	94,386	2.7	101,424	1,937,207	1,735,887	30,213	1.7
Food stores	236,443	161,169	15,862,417	15,106,559	174,534	1.1	126,559	6,113,691	5,755,693	48,835	0.8
Grocery, food, and kindred stores	171,243	108,162	13,574,101	13,004,962	138,774	1.0	96,255	5,028,510	4,773,004	37,076	0.7
Other food and kindred stores	55,200	43,007	2,288,316	2,096,597	40,810	1.9	30,304	1,085,181	982,689	11,759	1.1
Automotive dealers	21,291	213,377	29,201,288	24,020,549	1,500,000	0.8	141,626	12,714,401	12,029,878	59,258	0.4
Furniture, home furnishings, and equipment stores	59,454	64,462	4,261,161	3,903,127	60,110	1.0	43,451	1,438,832	1,344,434	17,452	1.2
Sewing places	14,101	13,133	6,250,000	5,701,000	146,018	3.2	80,538	2,029,314	1,832,137	30,384	1.6
Sewing places	101,302	75,421	2,562,306	2,153,313	35,734	3.2	49,322	1,320,099	1,175,138	21,895	1.8
Drug and proprietary stores	10,400	25,200	2,777,055	2,462,555	33,600	1.3	10,634	42,334	771,303	4,665	0.6
Other retail trade	33,271	222,373	12,173,412	11,034,811	307,337	1.8	156,239	1,235,101	4,724,103	54,094	1.1
Wholesale and retail trade not allocated	14,592	11,908	893,201	793,772	14,503	1.8	7,656	224,583	206,778	2,885	1.3
Finance, insurance, and real estate	11,772	2,1423	5,695,200	4,136,380	275,527	6.6	203,442	3,307,717	1,879,704	71,593	3.8
Finance	21,176	14,411	619,281	511,415	11,246	2.1	10,789	436,253	311,175	3,534	0.9
Insurance agents, brokers, and service	174,126	95,500	1,650,052	1,117,102	59,189	5.2	76,261	1,146,233	599,668	24,986	4.1
Real estate	305,161	161,414	3,329,964	2,507,453	205,042	8.1	116,392	1,422,231	908,226	43,073	4.7
Personal, except hotel, park, and leisure	1,213	15,169	400,259	317,400	71,111	20.5	6,877	31,477	30,826	3,276	10.6
Other real estate	21,613	105,609	1,680,003	1,072,800	83,084	7.7	80,232	860,503	480,607	30,391	6.3
Services	2,990,347	1,357,014	32,341,131	20,671,957	1,586,703	7.0	1,116,906	13,115,299	7,682,025	371,500	4.8
Hotel, rooming, food, camp, and other lodging places	110,004	4,504	1,002,170	1,472,806	254,501	17.2	38,464	121,456	170,587	20,190	11.8
Tourist courts and motels	60,410	37,270	644,177	742,801	141,239	18.5	4,504	61,773	60,703	6,193	10.2
Trailer parks and camp	31,725	20,770	34,730	345,775	69,725	20.1	10,510	43,456	40,677	5,800	14.2
Other lodging places	27,209	29,574	34,730	344,230	64,487	11.9	15,380	31,227	64,207	8,197	11.8
Personal service	6,401	35,104	4,931,392	3,731,392	24,764	7.9	282,209	4,223,000	1,441,455	75,612	5.1
Dry-cleaning and laundry	21,132	21,493	432,134	361,634	69,402	19.2	8,973	5,102	48,814	5,173	10.5
Other laundry and dry-cleaning plants	11,322	38,426	1,122,047	941,744	70,773	7.5	20,746	228,392	175,104	7,751	4.4
Beauty and barber shops	321,867	212,986	3,050,106	1,421,727	71,941	5.0	200,850	1,533,845	921,061	47,610	4.8
Other personal services	13,614	71,174	1,331,009	1,010,227	64,448	8.3	57,730	401,260	275,921	15,078	5.4
Automotive service	304,613	170,411	2,151,717	1,934,712	137,322	7.0	124,901	1,270,177	874,980	39,240	4.4
Automobile parking, repair, and service	10,621	100,101	2,794,773	2,410,462	122,027	5.0	72,701	1,185,404	987,434	28,087	2.8
Automobile repair shops	117,354	84,604	2,420,703	2,079,499	71,290	3.4	69,048	1,078,690	901,075	22,925	2.5
Automobile parking and other services	31,247	21,431	399,620	335,003	50,737	15.1	12,297	107,214	86,409	5,162	5.9
Repair services, except automobile	17,147	124,761	1,707,180	1,318,433	71,220	5.7	106,811	955,091	713,136	37,738	5.2
Amusement and recreation services, including motion pictures	17,093	104,191	1,432,401	1,306,770	136,713	10.4	74,640	462,635	402,725	22,542	5.5
Medical and health services	410,254	284,121	1,123,473	1,527,040	380,294	6.8	149,101	4,062,607	1,680,433	67,230	3.9
Offices of physicians and surgeons	14,771	136,433	6,000,393	4,152,347	196,410	7.1	63,111	1,152,273	753,056	30,137	4.0
Other medical and health services	395,483	147,688	1,093,180	1,434,693	183,884	6.4	85,990	1,410,334	927,877	37,093	3.9
Other services	30,220	313,336	3,114,116	2,400,440	182,116	6.2	262,277	2,711,426	1,370,725	80,861	5.8

Source: Bureau of Economic Analysis.

Table 2.7—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

Selected industry	Size of depreciation—Continued											
	\$1,000 under \$2,000						\$2,000 under \$4,000					
	Number of businesses	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Number of businesses	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Number of businesses	Business receipts (Thousand dollars)
				Amount (Thousand dollars)	As a percent of total deductions				Amount (Thousand dollars)	As a percent of total deductions		
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All industries.....	1,179,348	44,411,001	3,564,220	1,066,501	4.4	16,348	39,711,080	3,440,101	1,014,700	6.0	432,801	16,229,377
Agriculture, forestry, and fisheries.....	4,000	1,311,925	1,047,231	712,496	12.6	406,779	9,117,287	7,002,220	1,136,149	14.1	133,644	4,714,404
Farms.....	439,301	1,011,923	1,331,200	624,130	12.8	302,509	8,394,212	7,011,100	1,104,000	13.0	130,722	4,415,180
Field crop farms.....	162,429	1,943,932	1,471,443	234,701	11.0	145,339	2,133,712	2,107,103	611,000	19.5	14,119	1,133,340
Fruit, tree nut, and vegetable farms.....	24,140	29,734	277,155	33,300	12.1	12,022	362,107	210,300	33,800	10.9	3,429	169,134
Livestock farms.....	266,324	3,550,117	3,437,717	365,263	11.2	224,796	1,541,000	1,462,112	228,900	12.5	69,510	2,824,064
Other farms.....	20,701	123,310	150,405	30,300	20.1	10,942	189,303	201,000	29,400	14.0	2,772	88,422
Other agriculture, forestry, and fisheries.....	20,298	400,002	311,011	28,300	6.1	11,669	1,000,000	400,351	32,000	6.8	3,112	199,224
Mining.....	1,110	101,712	99,029	7,793	7.4	2,110	100,000	107,000	7,100	7.0	1,100	56,409
Contract construction.....	1,001	3,500,000	3,304,121	95,300	2.9	34,912	3,132,100	2,700,000	65,000	3.3	19,100	1,289,354
General contractors.....	1,001	1,000,000	1,038,243	27,900	1.7	12,000	1,000,000	1,000,000	35,000	2.2	2,700	456,218
Building construction.....	1,001	1,000,000	1,038,243	27,900	1.7	12,000	1,000,000	1,000,000	35,000	2.2	2,700	456,218
Other general contractors.....	1,001	1,000,000	1,038,243	27,900	1.7	12,000	1,000,000	1,000,000	35,000	2.2	2,700	456,218
Special trade contractors.....	40,478	2,501,100	1,746,796	63,400	3.6	21,000	1,132,100	1,700,000	30,000	3.0	7,400	812,425
Manufacturing.....	2,000	10,000,000	1,344,400	30,000	4.0	1,000	1,000,000	1,000,000	40,000	4.0	1,000	1,000,000
Lumber and wood products, except furniture.....	1,000	10,000,000	1,344,400	30,000	7.2	3,000	1,000,000	1,000,000	11,000	6.0	2,000	1,000,000
Printing, publishing, and allied industries.....	4,000	10,000,000	1,344,400	30,000	6.2	1,000	1,000,000	1,000,000	7,000	7.1	1,000	1,000,000
Machinery, except electric.....	4,000	1,000,000	1,344,400	30,000	1.2	2,000	1,000,000	1,000,000	3,000	1.2	1,000	1,000,000
Other manufacturing.....	10,000	1,000,000	1,344,400	15,000	2.3	6,000	1,000,000	1,000,000	10,000	2.9	2,400	360,730
Transportation, communication, electric, gas, and sanitary services.....	10,000	40,000,000	1,344,400	70,000	10.0	40,000	1,000,000	1,000,000	110,000	12.0	10,000	1,000,000
Trucking and warehousing.....	30,000	30,000,000	470,122	55,000	11.0	30,000	30,000,000	470,122	92,000	13.2	13,000	30,000,000
Other transportation.....	11,520	20,000,000	179,473	15,000	0.0	4,000	10,000,000	15,100	15,100	0.0	1,200	77,193
Communication, electric, gas, and sanitary services.....	2,400	44,400,000	20,732	3,000	13.0	2,000	60,000,000	63,121	7,000	10.1	(*)	(*)
Wholesale and retail trade.....	249,018	22,000,000	21,329,092	348,079	1.0	114,307	1,000,000	1,000,000	110,001	1.0	28,239	1,000,000
Wholesale trade.....	30,833	3,000,000	3,000,275	50,000	1.4	10,000	3,000,000	3,000,000	40,000	1.4	1,000	1,000,000
Groceries and related products.....	9,000	1,000,000	1,000,000	8,000	0.0	3,000	1,000,000	1,000,000	3,000	1.0	1,200	400,000
Other wholesale trade.....	30,771	3,000,000	2,700,000	42,000	1.0	10,000	2,000,000	2,000,000	37,000	1.0	3,800	1,181,116
Retail trade.....	210,000	18,000,000	17,588,824	298,079	1.0	10,000	14,000,000	13,000,000	21,000	1.0	23,014	1,000,000
Building materials, hardware, and farm equipment.....	10,000	1,000,000	1,000,000	10,000	1.0	1,000	1,000,000	1,000,000	10,000	1.0	1,120	408,000
General merchandise stores.....	13,000	1,000,000	1,000,000	18,000	2.0	1,000	1,000,000	1,000,000	11,000	2.0	1,000	220,000
Food stores.....	33,000	3,000,000	3,000,000	40,000	1.0	10,000	3,000,000	3,000,000	30,000	1.0	4,100	1,330,000
Grocery stores.....	25,000	3,000,000	3,000,000	30,000	1.0	10,000	3,000,000	3,000,000	20,000	1.0	3,100	1,000,000
Other food stores.....	7,000	1,000,000	1,000,000	10,000	1.0	3,000	1,000,000	1,000,000	10,000	1.0	1,000	1,000,000
Automotive dealers.....	41,000	1,000,000	1,000,000	50,000	1.0	1,000	1,000,000	1,000,000	40,000	1.0	3,224	1,000,000
Furniture, home furnishings, and equipment stores.....	12,000	1,000,000	1,000,000	10,000	1.0	1,000	1,000,000	1,000,000	1,000	1.0	1,000	340,000
Eating places.....	30,000	1,000,000	1,000,000	40,000	1.0	1,000	1,000,000	1,000,000	40,000	1.0	1,000	1,000,000
Drinking places.....	19,000	1,000,000	1,000,000	20,000	1.0	1,000	1,000,000	1,000,000	20,000	1.0	1,000	1,000,000
Drug and proprietary stores.....	7,000	1,000,000	1,000,000	10,000	1.0	1,000	1,000,000	1,000,000	10,000	1.0	1,000	1,000,000
Other retail trade.....	40,000	2,000,000	2,000,000	50,000	2.0	20,000	2,000,000	2,000,000	50,000	2.0	2,840	600,000
Wholesale and retail trade not allocable.....	2,400	100,000	100,000	3,000	2.0	1,000	200,000	210,132	3,000	1.0	(*)	(*)
Finance, insurance, and real estate.....	40,133	1,300,000	902,219	61,452	6.0	10,000	1,000,000	400,000	41,818	6.0	2,320	200,000
Finance.....	2,000	101,311	11,777	3,000	3.0	1,000	100,000	10,000	1,000	3.0	(*)	(*)
Insurance agents, brokers, and service.....	14,716	432,000	244,334	19,204	7.8	3,000	200,000	100,000	10,420	5.4	(*)	(*)
Real estate.....	28,000	800,000	586,108	38,300	6.0	11,000	400,000	300,000	29,900	7.3	1,854	140,000
Operators, except developers, and lessors of buildings.....	2,000	31,000	28,778	3,000	13.4	2,000	50,000	40,000	8,000	16.0	(*)	(*)
Agents, brokers, and managers.....	18,800	443,000	280,330	24,800	8.6	1,120	244,000	160,000	13,880	5.4	920	57,000
Services.....	231,021	7,800,000	4,073,700	324,500	6.0	124,000	6,100,000	3,000,000	340,416	8.5	34,234	2,089,490
Hotels, rooming houses, camps, and other lodging places.....	13,113	221,000	100,000	30,000	10.0	1,000	200,000	100,000	42,735	17.4	7,820	231,000
Tourist courts and motels.....	8,000	72,000	60,000	12,000	19.0	1,000	120,000	100,000	24,000	21.0	3,000	110,000
Trailer parks and camps.....	6,000	51,000	40,000	8,000	20.0	1,000	40,000	30,000	18,000	18.0	2,578	64,000
Other lodging places.....	7,254	90,000	80,000	10,000	12.0	1,000	60,000	61,132	5,000	9.1	1,290	51,140
Personal services.....	29,400	729,000	588,400	41,953	7.1	24,000	500,000	400,000	64,143	9.0	8,930	456,470
Coin-operated laundries and dry cleaning.....	6,000	71,000	60,100	10,341	17.3	7,000	150,000	110,000	22,000	18.0	3,168	75,000
Other laundries and dry cleaning plants.....	6,120	180,000	148,000	8,000	1.0	6,000	200,000	150,000	14,000	7.0	2,500	150,000
Beauty and barber shops.....	9,000	200,000	160,000	12,455	5.1	2,000	100,000	80,000	5,000	5.0	(*)	(*)
Other personal services.....	7,685	170,000	130,000	10,347	7.0	7,000	200,000	140,000	21,300	9.0	2,620	181,000
Business services.....	17,914	612,000	484,849	25,414	4.2	9,000	300,000	200,000	15,000	5.0	1,425	91,000
Automobile parking, repair, and services.....	18,970	713,000	610,403	27,404	4.5	8,000	400,000	310,000	23,000	5.5	2,890	195,000
Automobile repair shops.....	17,009	675,000	579,334	23,221	4.0	5,000	300,000	200,000	15,000	5.0	1,000	125,000
Automobile parking and other services.....	2,907	37,000	31,000	4,253	13.6	2,000	40,000	30,000	7,861	21.4	1,914	69,890
Repair services, except automobile.....	12,373	327,154	265,767	1,560	0.2	4,000	240,000	200,000	11,000	4.0	(*)	(*)
Amusement and recreation services, including motion pictures.....	15,039	244,104	212,960	20,000	9.4	8,000	240,000	220,000	23,811	10.0	2,100	104,000
Medical and health services.....	77,184	3,750,408	1,576,569	110,333	6.9	4,000	3,012,401	1,400,338	122,882	8.4	8,293	707,301
Offices of physicians and surgeons.....	43,324	2,301,808	863,245	61,678	7.1	24,000	1,778,000	778,733	65,200	8.7	4,423	412,000
Other medical and health services.....	33,860	1,388,600	713,324	48,655	6.8	21,000	1,234,401	621,605	57,682	8.1	3,870	295,301
Other services.....	36,462	1,208,026	737,758	49,682	6.7	11,000	720,000	400,000	31,183	6.5	2,140	222,212

Footnote at end of table.

Business Returns/1968 • Proprietorships

NUMBER OF BUSINESSES, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

Industry	Size of depreciation—Continued												
	\$4,000 or less				\$4,000 under \$10,000				\$10,000 or more				
	Number of businesses		Business receipts		Total deductions		Depreciation		Number of businesses	Business receipts	Total deductions	Depreciation	
	Total (Thousands of dollars)	As a percent of total	Total (Thousands of dollars)	As a percent of total	Total (Thousands of dollars)	As a percent of total	Amortization (Thousands of dollars)	As a percent of total				Amount (Thousands of dollars)	As a percent of total deductions
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Food stores	14,122	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	14,122	17,441,141	1,411,313	1,555,290	9.1
Meat and poultry stores	4,122	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	4,122	17,441,141	1,411,313	621,631	11.4
Convenience stores	10,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	10,000	17,441,141	1,411,313	595,322	11.5
Supermarkets	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	221,360	16.1
Drug stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	48,904	9.5
Hardware stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	288,702	9.4
Paint stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	36,356	16.8
Flower stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	20,309	10.1
Gift stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	78,385	10.4
Toy stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	125,383	8.3
Book stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	62,478	7.2
Stationery stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	18,515	4.5
Gift and novelty stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	43,963	9.6
Department stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	57,872	9.8
Farmer's market	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	88,284	6.2
Food and beverage stores	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	46,267	8.8
Meat markets	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	6,036	6.5
Butcher shops	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	8,336	5.5
Seafood markets	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	27,445	4.2
Transportation, communication, electric, gas, and sanitary services	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	199,290	13.4
Trucking and warehousing	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	170,424	13.0
Other transportation	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	22,427	17.4
Communication, electric, gas, and sanitary services	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	6,379	12.6
Automotive repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	115,589	2.6
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	34,498	1.9
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	4,851	1.3
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	29,447	2.0
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	79,080	3.1
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	5,049	3.5
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	20,345	10.7
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	11,376	1.3
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	9,384	1.2
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	1,992	4.0
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	10,805	1.9
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	3,703	3.6
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	12,815	5.1
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	17,729	10.1
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	1,792	10.1
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	12,477	2.9
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	63,203	3.2
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	77,016	19.5
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	553	8.6
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	1,309	21.5
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	381,398	19.7
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	58,601	23.1
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	6,748	15.6
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	249,694	16.0
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	432,554	18.1
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	282,678	18.2
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	70,822	22.3
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	79,054	13.9
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	287,251	11.0
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	42,443	23.2
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	11,382	8.1
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	1,485	9.1
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	8,918	9.9
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	42,090	30.4
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	21,022	18.0
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	2,575	9.0
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	87,905	20.9
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	22,520	17.3
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	47,079	17.6
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	20,813	8.9
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	60,600	13.8
Auto parts and accessories	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	12,433	7.2
Auto repair and maintenance	1,000	100.0	4,301,542	100.0	1,301,122	30.2	1,301,122	100.0	1,000	17,441,141	1,411,313	4,639	8.3

(*) Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: The categories "Contractors not allocable," "Other real estate," and "Nature of business not allocable" were omitted from table because of high sampling variability.
 However, the data are included in the appropriate totals.
 See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Selected industry	Size of business receipts											
	Total						Under \$10,000					
	Number	Business receipts	Depreciation	Cost of depreciable property	Net profit less loss	Inventory, end-of-year	Number	Business receipts	Depreciation	Cost of depreciable property	Net profit less loss	Inventory, end-of-year
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries.....	6,180,743	193,885,631	2,708,065	86,769,315	26,396,570	10,537,831	3,077,455	10,905,713	1,784,701	18,741,540	770,956	427,182
Agriculture, forestry, and fisheries.....	3,446,929	34,056,567	4,090,224	41,776,383	3,095,285	962,390	1,471,558	5,128,214	1,105,718	11,867,434	1,477,945	114,211
Farms.....	2,332,751	31,979,412	3,947,259	40,567,174	1,739,691	932,013	1,496,382	4,909,532	1,063,444	11,566,411	1,510,700	112,526
Field crop farms.....	865,261	10,121,109	1,526,771	14,780,052	1,484,135	121,295	561,608	1,937,357	397,770	4,407,516	40,740	13,638
Fruit, tree nut, and vegetable farms..	108,959	1,810,601	180,163	2,053,058	1,77,792	15,047	74,401	405,311	43,299	382,425	146,316	143
Livestock farms.....	1,196,652	19,156,305	1,078,761	21,992,956	1,253,543	747,270	715,331	3,580,753	527,020	5,531,164	1,326,573	93,109
Animal specialty farms.....	43,147	197,114	48,160	470,289	101,150	8,031	38,658	12,125	23,673	171,519	5,987	9,649
Other farms.....	118,732	694,383	113,404	1,270,819	132,609	40,370	106,384	154,404	67,130	810,643	1,107,032	9,649
Agricultural services and hunting and trapping.....	84,756	1,806,284	108,230	928,861	31,394	49,565	51,377	165,311	27,063	193,410	34,500	1,629
Miscellaneous agricultural services..	14,573	4,107,3	32,741	263,490	33,557	10,200	8,927	27,399	6,109	41,715	5,522	-
Offices of veterinarians and animal hospitals.....	14,764	461,705	10,056	169,209	169,470	3,931	1,278	5,007	990	3,275	1,205	1
Other animal husbandry services.....	18,407	416,872	20,306	189,213	11,625	9,009	13,332	46,311	8,333	119,423	1,163	1,163
Horticultural services.....	38,213	504,354	31,707	200,955	111,434	6,382	10,821	105,997	10,711	65,354	46,134	26
Forestry and fisheries.....	29,422	70,71	34,735	280,343	3,400	711	2,299	1,180	13,111	107,653	255	56
Mining.....	31,303	1,095,168	115,205	1,122,901	162,580	4,312	19,447	4,752	12,205	113,463	139,193	102
Crude petroleum and natural gas.....	2,587	278,667	26,344	288,148	123,286	1,145	16,666	4,392	10,745	103,344	130,995	-
Quarrying and mining, not elsewhere classified.....	1,116	13,541	1,461	134,753	4,296	3,167	2,781	4,354	2,060	11,119	18,198	101
Contract construction.....	404,369	16,147,246	211,622	3,262,255	1,170,130	471,374	162,039	6,244,443	71,158	511,391	261,646	13,347
General contractors.....	89,471	7,142,806	182,124	1,303,416	606,337	267,234	10,496	97,474	14,193	88,660	11,986	11,538
Building construction.....	74,754	6,151,214	105,555	900,555	515,689	17,425	7,123	77,178	9,341	59,275	21,184	11,371
Other general contractors.....	14,717	997,992	76,563	502,288	90,898	7,449	4,671	10,796	4,852	29,985	802	167
Special trade contractors.....	32,506	9,328,473	235,590	1,408,667	1,606,771	144,183	145,981	177,181	55,232	296,907	135,749	6,509
Plumbing, heating, and air conditioning.....	41,337	1,101,456	51,767	411,982	304,111	95,492	10,113	4,111	4,729	15,955	10,035	1,139
Painting, paperhanging, and decorating.....	48,131	874,940	25,809	192,871	219,413	4,113	26,930	11,708	2,384	68,001	56,919	107
Electrical work.....	25,498	1,069,769	20,079	167,050	174,549	1,865	8,533	31,783	1,181	17,208	8,026	1,364
Masonry, stonework, and plastering....	27,458	1,148,769	25,560	171,065	183,774	10,494	7,385	40,662	7,394	22,363	19,138	1,100
Carpentering and flooring.....	78,325	1,130,402	35,307	333,463	429,009	10,324	51,669	144,997	13,225	106,396	105,049	790
Roofing and sheet metal work.....	16,854	650,553	15,742	123,066	106,019	17,980	5,423	16,633	3,219	18,602	15,381	655
Concrete work.....	7,288	430,675	1,046	86,381	51,117	244	1,527	6,404	443	2,971	1,336	-
Miscellaneous special trade contractors.....	57,615	1,762,388	149,180	1,021,989	470,518	7,076	4,711	177,411	16,782	145,211	19,315	444
Contractors not allocable.....	1,392	367,962	14,908	115,472	56,952	7,182	7,182	12,340	5,733	36,714	3,861	-
Manufacturing.....	13,597	6,263,422	74,176	3,375,521	708,662	711,162	1,140	127,354	4,838	136,604	18,259	10,210
Food and kindred products.....	7,412	311,364	1,288	1,180	39,180	4,686	4,719	4,380	1,556	11,390	1,140	51
Textile mill products.....	537	58,384	1,182	11,283	9,474	2,008	6	6	6	6	6	6
Lumber and wood products, except furniture.....	35,633	1,214,845	10,703	687,405	124,519	25,324	17,064	1,160	8,362	43,944	5,388	1,444
Furniture and fixtures.....	6,493	59,100	7,415	71,312	19,421	14,617	4,706	3,293	1,122	10,956	1,108	910
Printing, publishing, and allied industries.....	23,939	739,206	16,781	388,637	121,194	43,168	9,700	4,000	4,110	1,244	3,621	384
Leather and leather products.....	563	47,966	782	9,211	7,434	3,993	6	6	6	6	6	6
Stone, clay, and glass products.....	7,425	337,083	21,380	110,113	37,664	18,154	3,370	1,217	1,168	9,317	141	1,281
Fabricated metal products.....	7,011	330,640	11,580	116,632	49,593	16,245	4,330	5,210	251	6,684	1,083	1,273
Machinery, except electric.....	15,931	741,589	37,489	356,172	130,808	36,114	4,482	16,106	3,222	31,770	3,339	352
Other manufacturing.....	27,653	1,409,490	33,376	328,766	160,374	103,734	14,715	40,517	4,353	36,915	7,165	4,402
Transportation, communication, electric, gas, and sanitary services.....	111,111	5,522,801	581,885	1,834,019	766,854	1,1362	34,938	44,181	86,669	144,013	82,389	2,213
Local transportation.....	33,874	387,492	44,281	300,781	95,629	579	26,217	123,263	18,325	113,751	45,089	-
Taxicabs.....	17,360	157,099	14,946	64,135	46,205	39	13,263	61,428	7,954	33,363	24,796	-
Other.....	16,514	230,393	29,335	136,646	49,424	540	1,954	60,835	10,871	80,269	40,293	-
Trucking and warehousing.....	152,123	4,282,388	468,819	1,462,004	561,544	4,294	57,087	166,633	49,528	236,042	45,111	95
Trucking, local and long distance....	149,239	4,107,050	463,785	1,386,115	545,131	6,047	56,464	166,018	49,286	220,996	44,270	95
Public warehousing and motor freight terminals.....	2,884	175,338	4,034	76,879	16,393	3,247	603	615	142	6,052	1,199	-
Water and air transportation.....	9,775	229,131	39,086	321,457	14,934	10,561	5,632	12,348	13,393	111,899	115,417	3,113
Transportation services.....	3,742	327,099	4,593	36,170	15,919	574	782	431	165	3,039	11,061	-
Communication, electric, gas, and sanitary services.....	11,593	296,302	19,102	203,600	68,218	548	5,412	18,505	4,757	27,274	8,568	-
Wholesale and retail trade.....	1,217,514	93,024,281	1,310,779	13,761,661	6,536,434	3,246,543	51,749	1,094,574	88,208	231,752	35,087	1,11,006
Wholesale trade.....	161,765	17,321,387	224,175	1,815,132	1,374,738	987,107	36,546	170,126	16,697	121,826	21,316	17,411
Motor vehicles and automotive equipment.....	8,633	844,377	10,464	99,970	70,335	126,163	6	6	6	6	6	6
Piece goods, notions, and apparel.....	6,679	334,289	4,309	46,329	63,955	19,182	3,052	14,881	1,036	5,468	5,177	268
Groceries and related products.....	28,434	4,225,201	39,948	333,994	198,247	89,944	1,313	13,742	1,418	11,165	1,344	40
Farm products—raw materials.....	10,743	3,045,900	23,163	199,461	48,903	135,477	1,319	13,518	1,900	12,385	1,361	142
Electrical goods.....	3,525	325,583	4,123	35,467	41,879	49,103	6	6	6	6	6	6
Hardware, and plumbing and heating equipment and supplies.....	3,004	308,576	4,481	34,034	41,636	32,801	6	6	6	6	6	6
Machinery, equipment, and supplies....	14,828	1,207,099	18,798	150,689	147,196	115,848	3,533	15,231	1,706	14,526	2,315	3,056
Alcoholic beverages.....	2,696	759,410	6,586	58,083	37,929	42,470	6	6	6	6	6	6
Wholesale trade, not elsewhere classified.....	65,572	5,677,338	98,105	787,183	524,210	349,534	17,938	16,955	8,394	60,493	4,746	7,965
Wholesale trade not allocable.....	17,651	593,114	14,193	89,522	200,548	16,585	4,095	11,132	1,596	12,131	5,874	226

Footnotes at end of table.

Business Retaining 1999 7/13/2000 10:00 AM

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES
AND SIZE OF BUSINESS RECEIPTS—Continued

[illegible]

F = 0.0001; df = 1, 98; $p < 0.0001$.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts—Continued											
	\$50,000 under \$100,000						\$100,000 or more					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All industries.....	542,425	37,771,399	1,383,200	13,521,886	7,115,155	2,064,607	405,810	34,337,487	1,783,711	17,960,154	6,884,671	6,117,557
Agriculture, forestry, and fisheries.....	72,353	4,912,439	487,684	4,796,845	593,465	162,668	30,226	7,414,321	361,520	3,618,277	306,131	278,194
Farms.....	67,321	4,558,635	465,776	4,594,725	520,483	159,979	27,115	6,637,097	338,003	3,396,557	241,772	259,395
Field crop farms.....	19,751	1,328,776	169,978	1,512,277	222,872	14,085	6,369	1,106,455	104,322	942,517	87,849	29,486
Fruit, tree nut, and vegetable farms.....	5,283	356,662	31,124	345,843	59,045	3,223	2,634	622,451	37,876	415,529	45,605	2,844
Livestock farms.....	39,829	2,708,955	247,775	2,560,222	223,473	140,617	16,748	4,646,571	178,660	1,876,020	86,513	219,245
Animal specialty farms.....	(*)	(*)	(*)	(*)	(*)	(*)	141	29,546	5,792	48,630	12,926	238
Other farms.....	1,910	128,690	12,369	126,475	16,644	1,449	1,223	232,074	11,353	113,861	24,731	7,582
Agricultural services and hunting and trapping.....	4,215	297,806	16,254	147,052	65,632	2,304	2,900	736,995	20,543	197,573	60,854	18,799
Miscellaneous agricultural services.....	808	56,572	5,153	41,611	5,990	282	943	245,739	7,764	64,255	10,304	9,692
Offices of veterinarians and animal hospitals.....	1,553	113,184	4,412	62,114	43,619	494	760	100,962	3,798	52,244	33,288	132
Other animal husbandry services.....	(*)	(*)	(*)	(*)	(*)	(*)	662	281,550	4,659	41,093	4,549	7,166
Horticultural services.....	1,528	103,803	5,490	32,196	15,964	970	535	108,744	4,322	39,981	12,713	1,809
Forestry and fisheries.....	817	55,998	5,654	55,063	7,350	385	211	40,229	2,974	24,147	3,505	-
Mining.....	2,089	151,135	18,901	185,683	11,047	438	2,348	703,157	59,128	593,472	122,282	3,874
Crude petroleum and natural gas.....	1,617	118,285	13,530	156,349	13,826	204	1,745	555,329	43,850	456,622	130,648	1,443
Quarrying and mining, not elsewhere classified.....	(*)	(*)	(*)	(*)	(*)	(*)	603	147,828	15,278	136,850	8,366	2,431
Contract construction.....	46,356	3,268,746	94,908	659,148	450,494	94,021	38,829	8,988,051	184,106	1,402,176	649,512	303,538
General contractors.....	15,806	1,160,531	29,858	191,059	124,768	46,891	18,768	4,957,570	86,419	679,476	283,335	200,559
Building construction.....	13,571	1,002,806	17,383	117,709	104,788	44,835	16,749	4,299,055	46,531	406,226	239,830	195,628
Other general contractors.....	2,235	157,725	12,475	73,350	19,980	2,056	2,019	658,515	39,888	273,250	43,505	4,931
Special trade contractors.....	29,131	2,006,951	61,909	442,743	309,126	44,780	19,457	3,889,579	92,942	689,419	358,883	96,378
Plumbing, heating, and air conditioning.....	6,930	498,222	11,963	91,144	72,157	18,226	5,410	1,052,342	17,353	149,601	104,540	48,690
Painting, paperhanging, and decorating.....	2,343	153,512	3,283	19,992	25,095	1,586	1,219	205,731	2,885	20,676	21,753	1,005
Electrical work.....	3,525	246,335	4,787	41,869	42,952	11,682	2,373	527,652	7,215	55,591	53,683	17,016
Masonry, stonework, and plastering.....	3,689	241,179	4,563	30,624	34,356	2,864	2,748	565,060	8,314	59,096	45,923	4,643
Carpentering and flooring.....	2,199	148,581	2,663	19,819	20,762	1,055	2,300	383,091	4,290	29,081	34,468	6,056
Roofing and sheet metal work.....	2,641	181,423	3,480	29,231	26,174	5,773	1,243	258,797	4,533	38,410	25,266	4,901
Concrete work.....	1,870	127,748	3,488	23,180	18,976	159	1,037	218,804	6,304	40,877	13,572	660
Miscellaneous special trade contractors.....	5,934	409,951	27,682	186,984	68,654	3,435	3,127	678,102	42,048	296,087	59,678	13,407
Contractors not allocable.....	1,419	101,264	3,141	25,346	16,600	2,350	604	140,902	4,745	33,281	7,294	6,601
Manufacturing.....	16,105	1,137,878	51,522	452,724	164,571	48,088	14,499	3,771,579	116,731	1,069,951	303,672	206,755
Food and kindred products.....	1,248	94,463	2,861	30,327	7,698	6,235	2,046	754,788	14,606	156,454	24,392	33,828
Textile mill products.....	(*)	(*)	(*)	(*)	(*)	(*)	93	37,435	375	3,735	5,384	2,133
Lumber and wood products, except furniture.....	2,981	205,134	17,084	96,336	22,945	3,773	3,312	840,206	44,821	317,811	60,794	41,707
Furniture and fixtures.....	993	63,856	1,489	16,599	7,749	2,922	513	122,384	2,270	27,937	9,953	7,512
Printing, publishing, and allied industries.....	2,226	156,936	7,670	75,464	20,844	3,239	1,401	278,787	9,907	103,521	31,835	11,467
Leather and leather products.....	(*)	(*)	(*)	(*)	(*)	(*)	166	38,787	613	7,140	5,460	1,885
Stone, clay, and glass products.....	1,031	69,336	3,874	37,728	10,169	3,646	995	200,960	11,338	110,484	18,132	8,580
Fabricated metal products.....	1,194	86,608	3,978	38,774	16,344	2,464	772	191,399	4,188	50,620	22,365	11,246
Machinery, except electric.....	2,348	166,968	7,972	86,258	36,862	4,942	1,718	399,021	13,444	131,654	43,136	23,414
Other manufacturing.....	3,786	272,759	5,999	64,530	37,816	20,467	3,483	907,812	15,169	160,995	82,221	64,983
Transportation, communication, electric, gas, and sanitary services.....	13,667	952,472	88,374	599,815	112,342	2,022	9,104	2,128,383	156,606	1,175,207	130,305	12,534
Local transportation.....	829	54,969	4,783	30,444	9,352	327	447	80,657	8,142	66,835	8,948	182
Taxicabs.....	(*)	(*)	(*)	(*)	(*)	(*)	68	12,945	1,352	5,928	721	-
Other.....	(*)	(*)	(*)	(*)	(*)	(*)	379	67,712	6,790	60,907	8,227	182
Trucking and warehousing.....	10,787	755,910	73,475	484,692	79,396	1,283	7,116	1,618,759	129,297	933,727	95,580	7,190
Trucking, local and long distance.....	10,059	699,545	71,594	460,112	75,596	22	6,789	1,531,947	127,436	910,731	90,675	5,261
Public warehousing and motor freight terminals.....	728	56,365	1,881	24,580	3,640	1,261	327	86,812	1,861	22,996	4,905	1,929
Water and air transportation.....	732	51,065	3,375	31,742	7,072	412	323	75,406	10,264	99,320	3,870	4,188
Transportation services.....	(*)	(*)	(*)	(*)	(*)	(*)	644	255,603	2,123	15,418	5,935	574
Communication, electric, gas, and sanitary services.....	1,027	69,370	6,099	47,218	12,887	-	572	97,570	6,779	59,896	15,941	394
Wholesale and retail trade.....	245,321	17,350,682	291,283	3,003,423	1,627,645	1,627,994	260,413	62,126,015	599,825	6,328,282	3,300,769	5,144,543
Wholesale trade.....	24,403	1,735,541	33,961	259,665	275,699	129,468	39,264	13,903,369	120,030	1,092,569	608,638	762,475
Motor vehicles and automotive equipment.....	2,189	158,055	2,384	20,088	17,342	29,550	2,668	624,162	6,447	65,833	41,362	90,537
Piece goods, notions, and apparel.....	822	54,218	713	4,087	13,622	9,629	640	206,124	870	6,609	14,297	18,370
Groceries and related products.....	5,695	407,861	5,524	40,612	40,158	4,887	10,516	3,573,298	26,292	236,680	120,155	81,611
Farm products—raw materials.....	1,379	105,480	3,591	25,458	6,772	6,153	3,456	2,844,936	15,502	150,214	32,533	124,230
Electrical goods.....	777	55,457	902	5,990	13,563	4,508	842	239,611	1,915	20,627	17,708	30,541
Hardware, and plumbing and heating equipment and supplies.....	(*)	(*)	(*)	(*)	(*)	(*)	813	218,082	2,612	23,101	14,175	23,589
Machinery, equipment, and supplies.....	2,972	204,760	3,523	29,720	38,138	22,522	3,447	836,933	9,545	78,161	69,336	79,775
Alcoholic beverages.....	(*)	(*)	(*)	(*)	(*)	(*)	2,064	744,372	6,329	56,208	33,530	41,127
Wholesale trade, not elsewhere classified.....	8,493	603,559	14,007	110,449	95,924	45,304	13,933	4,398,827	48,705	441,125	239,727	261,726
Wholesale trade not allocable.....	1,559	108,472	2,837	18,992	40,076	876	885	217,024	1,813	14,011	25,815	10,969

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry	Size of business receipts											
	Total						Under \$10,000					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade.....	1,044,516	74,834,623	1,071,756	11,811,491	1,101,125	716,346	111,070	703,152	69,363	794,737	14,460	204,847
Selling materials, hardware, and farm equipment.....	4,204	4,130,479	53,843	657,836	161,859	1,028,701	6,454	31,196	1,103	25,922	12,676	18,193
Building materials dealers.....	15,628	1,351,576	24,457	236,987	106,550	1,13,231	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores.....	18,227	1,16,161	18,103	246,132	110,160	2,5,552	2,853	10,625	61	10,181	11,335	12,885
Farm equipment dealers.....	8,949	1,56,743	16,388	174,717	36,341	10,038	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores.....	116,561	3,708,013	90,813	801,429	36,441	480,98	60,417	101,465	16,502	141,499	31,794	27,022
Mail order houses.....	2,957	68,430	1,505	13,032	8,441	10,563	2,129	9,447	266	3,417	122	6,614
Automatic merchandising machines.....	11,992	395,369	2,228	214,742	19,444	1,433	6,837	13,749	1,314	17,912	136	1,415
Direct selling establishments.....	38,411	808,677	16,522	200,074	135,558	16,809	46,556	15,131	11,170	101,086	32,319	6,781
Variety and other general merchandise stores.....	37,201	2,434,197	10,448	268,581	171,538	1,1,434	4,845	25,938	1,351	19,084	1,367	12,212
Food stores.....	174,587	15,401,317	1,4,412	1,110,129	74,250	875,621	18,705	104,699	1,159	65,683	13,933	16,644
Grocery stores.....	133,229	13,06,308	135,104	1,682,556	555,404	2,0,614	10,973	62,449	1,738	39,237	12,674	14,684
Meat and fish markets.....	10,160	911,610	9,975	99,968	24,104	1,094	(*)	(*)	(*)	(*)	(*)	(*)
Fruit stores and vegetable markets.....	5,643	161,136	1,201	46,865	1,377	4,393	1,887	11,662	887	8,511	1,300	271
Candy, nut, and confectionery stores.....	5,970	196,688	4,183	30,697	15,153	9,343	(*)	(*)	(*)	(*)	(*)	(*)
Retail bakeries.....	9,044	439,549	11,321	141,775	61,244	2,777	(*)	(*)	(*)	(*)	(*)	(*)
Dairy products and other food stores.....	10,541	446,526	4,087	105,168	34,440	13,483	1,504	9,654	702	9,688	34	534
Automotive dealers.....	205,663	24,66,110	163,301	1,881,538	1,146,701	1,146,777	19,347	104,354	6,332	73,794	14,187	31,725
Motor vehicle dealers.....	24,131	5,92,390	1,043	364,502	156,913	64,400	4,351	18,714	1,116	17,204	7,838	7,659
Tire, battery, and accessory dealers.....	13,404	1,176,391	10,158	232,287	101,917	1,07,507	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline service stations.....	157,142	15,310,670	1,6,826	1,145,482	2,04,034	500,118	11,074	71,113	4,735	47,305	4,957	9,560
Other automotive dealers.....	10,786	1,42,669	1,244	141,267	6,853	1,1,340	1,311	10,471	242	3,416	393	6,750
Apparel and accessory stores.....	38,335	1,14,715	1,244	240,467	1,1,601	6,1,246	3,444	10,019	1,764	20,047	1,483	16,856
Women's ready-to-wear and accessory stores, and fur shops.....	15,163	93,110	10,347	121,735	8,441	18,1473	2,291	8,483	417	7,850	1,757	4,811
Other apparel and accessory stores.....	23,072	1,284,505	10,467	219,732	1,1,256	1,07,673	3,153	11,112	1,347	12,197	274	12,045
Furniture, home furnishings, and equipment stores.....	62,996	4,146,762	1,4,429	669,002	347,574	614,631	15,913	66,154	4,732	58,871	4,041	12,374
Furniture stores.....	19,575	1,101,866	13,150	267,953	1,1,179	280,076	5,127	12,104	1,003	15,915	42	2,003
Home furnishings and equipment stores, except appliances.....	1,560	64,711	11,413	114,357	6,448	6,1,531	3,461	14,001	1,345	12,453	1,850	1,664
Household appliances, radio, TV, and music stores.....	10,161	1,101,104	1,356	286,692	10,344	1,1,594	7,325	39,049	1,384	30,503	2,149	8,707
Eating and drinking places.....	108,099	8,745,660	1,6,960	4,314,176	838,477	194,643	34,567	190,297	1,343	197,983	17,019	8,063
Eating places.....	13,557	2,480,411	121,429	1,111,628	1,1,624	1,07,776	25,221	121,194	10,981	144,253	15,221	5,365
Drinking places.....	70,542	2,766,169	1,1,171	1,107,748	1,07,743	102,666	9,346	58,163	1,962	53,730	1,798	2,698
Liquor and proprietary stores.....	1,190	1,685,547	1,174	269,465	1,1,271	1,1,148	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores.....	11,312	1,1,771	1,083	1,56,040	1,1,111	1,1,111	(*)	(*)	(*)	(*)	(*)	(*)
Antique and secondhand stores.....	17,155	1,1,111	1,155	1,1,155	1,1,155	1,1,155	8,681	1,1,155	4,348	59,484	1,484	24,551
Sporting goods stores and bicycle shops.....	11,104	1,1,104	11,104	105,387	56,144	117,713	1,134	9,853	1,356	14,860	1,113	2,307
Recreational stores.....	11,794	1,1,794	1,794	78,284	3,111	1,1,111	(*)	(*)	(*)	(*)	(*)	(*)
Fuel and ice dealers.....	16,196	614,168	10,090	190,385	61,118	1,1,148	3,941	1,1,148	1,812	14,188	3,040	556
Florida.....	16,458	629,443	17,353	191,583	7,163	1,1,105	3,329	1,1,164	445	11,154	1,240	1,441
Retail trade, not elsewhere classified.....	74,548	5,563,411	70,800	700,770	308,974	440,396	55,694	88,867	8,176	82,856	12,716	36,692
Retail trade, not elsewhere classified.....	10,304	4,00,000	10,304	114,557	40,004	53,149	3,728	16,267	1,038	22,042	751	5,192
Wholesale and retail trade not elsewhere classified.....	11,111	1,1,111	11,348	1,1,111	1,1,111	1,1,111	4,133	1,1,111	1,148	16,189	1,689	2,787
Finance, insurance, and real estate.....	260,916	1,1,16,111	1,1,111	1,1,111	1,705,102	11,1,111	136,981	539,090	6,311	690,454	168,310	4,074
Insurance.....	1,1,111	1,1,111	1,1,111	1,1,111	1,1,111	1,1,111	7,410	1,1,111	1,111	16,718	1,111	1,111
Security and commodity brokers, bankers, exchange, and credit.....	11,489	1,1,111	1,111	1,111	1,111	1,111	6,758	1,1,111	1,111	14,102	250	1,111
Security brokers, dealers, and fiduciary companies.....	2,111	1,1,111	1,111	1,111	1,111	1,111	5,111	1,1,111	1,111	10,943	515	1,111
Commodity contracts brokers and dealers, security and commodity exchange, and allied services.....	1,111	1,1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Insurance agents, brokers, and service.....	91,616	1,1,111	1,111	1,111	1,111	1,111	41,400	183,075	15,040	114,157	80,102	62
Real estate.....	1,111	1,111	1,111	1,111	1,111	1,111	88,171	33,783	49,879	559,579	88,663	4,012
Operation, except development, and leasing of building, and operation of real property, other than.....	1,111	1,111	1,111	1,111	1,111	1,111	3,111	1,111	1,111	1,111	1,111	1,111
Building, except development, and operation, except development, and leasing of building, and operation of real property, other than.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Arts, crafts, and manufacturing.....	10,111	1,111	1,111	1,111	1,111	1,111	58,689	1,111	1,111	1,111	1,111	1,111
Individual and development.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Operative children.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Amusement, recreation, and law.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Travel.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Hotels, rooming houses, camp, and other lodging places.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Hotels.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Trailer parks and camps.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Other lodging places.....	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111

* Not at end of year.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts—Continued											
	\$10,000 under \$25,000						\$25,000 under \$50,000					
	Number	Business receipts	Deprecia- tion	Cost of depreciable property	Net profit (less loss)	Inventory, end-of- year	Number	Business receipts	Deprecia- tion	Cost of depreciable property	Net profit (less loss)	Inventory, end-of- year
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Wholesale and retail trade—Continued												
Retail trade.....	184,564	3,156,006	104,750	1,231,482	312,873	367,095	210,801	7,697,621	170,771	1,902,363	781,808	739,934
Building materials, hardware, and farm equipment.....	5,832	105,432	3,038	46,486	10,907	28,029	8,331	295,530	5,579	69,859	39,002	76,926
Building materials dealers.....	3,695	65,280	1,688	25,562	9,158	14,298	2,020	65,423	1,569	16,534	11,909	6,003
Hardware stores.....	1,635	30,745	839	16,048	1,390	11,554	5,289	196,325	5,285	43,902	26,573	57,098
Farm equipment dealers.....	(*)	(*)	(*)	(*)	(*)	(*)	1,022	31,782	725	9,423	520	13,825
General merchandise stores.....	16,836	263,266	10,782	80,823	48,502	29,742	16,312	586,968	11,005	104,375	64,310	71,225
Mail order houses.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automatic merchandising machine operators.....	1,987	28,637	2,455	15,663	1,708	1,394	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling establishments.....	7,804	118,002	5,568	35,662	34,125	1,167	5,387	194,043	3,425	26,769	31,460	3,632
Variety and other general merchand- ise stores.....	5,961	100,165	2,149	25,080	6,178	26,337	9,408	339,102	4,481	54,606	28,603	64,716
Food stores.....	30,207	530,545	12,210	157,375	38,162	48,284	40,296	1,482,656	24,983	287,901	108,248	112,653
Grocery stores.....	20,896	363,721	7,116	102,508	17,444	43,484	29,513	1,082,030	15,445	192,542	53,846	101,037
Meat and fish markets.....	(*)	(*)	(*)	(*)	(*)	(*)	2,213	82,770	1,506	14,670	11,733	651
Fruit stores and vegetable markets.....	2,190	40,851	1,021	13,555	5,064	347	(*)	(*)	(*)	(*)	(*)	(*)
Candy, nut, and confectionery stores.....	2,256	41,921	1,203	5,762	1,376	2,500	1,396	50,491	987	12,448	8,116	2,020
Retail bakeries.....	2,114	37,591	1,910	19,224	3,135	565	2,601	96,395	3,060	27,959	19,792	1,437
Dairy products and other food stores.....	1,892	31,564	710	13,284	2,173	1,315	3,882	146,048	3,688	31,065	13,727	6,293
Automotive dealers.....	20,130	351,087	9,246	104,632	15,021	34,159	30,268	1,147,250	17,339	188,440	74,277	78,952
Motor vehicle dealers.....	2,241	35,832	1,149	10,850	4,455	5,828	2,477	82,395	796	6,520	6,738	12,430
Tire, battery, and accessory dealers.....	1,592	31,267	1,394	18,923	3,577	5,218	2,422	90,546	2,898	46,632	11,119	16,939
Gasoline service stations.....	15,072	258,592	6,098	70,085	6,209	19,400	23,932	918,698	12,088	122,171	53,959	42,221
Other automotive dealers.....	(*)	(*)	(*)	(*)	(*)	(*)	1,437	53,611	1,557	13,117	2,461	7,362
Apparel and accessory stores.....	5,590	96,687	1,916	20,994	6,736	34,300	8,758	325,854	4,530	53,557	37,451	90,616
Women's ready-to-wear and accessory stores, and fur shops.....	2,709	46,172	757	10,401	3,243	15,098	3,772	140,347	1,370	19,552	14,086	38,246
Other apparel and accessory stores.....	2,881	50,515	1,159	10,593	3,493	19,202	4,986	185,507	3,160	34,005	23,365	52,370
Furniture, home furnishings, and equipment stores.....	10,683	169,549	6,255	63,953	24,003	25,454	11,072	403,643	8,797	67,454	41,033	75,108
Furniture stores.....	2,589	40,169	2,054	18,730	5,398	5,606	2,984	103,359	2,559	23,149	8,144	26,772
Home furnishings, and equipment stores, except appliances.....	2,409	35,921	1,767	22,003	7,300	1,415	2,287	80,293	1,495	8,951	9,543	11,552
Household appliances, radio, TV, and music stores.....	5,685	93,459	2,434	23,220	11,355	18,433	5,801	219,991	4,743	35,354	23,346	36,784
Eating and drinking places.....	58,511	1,007,126	40,814	522,474	91,530	35,567	59,466	2,137,810	64,812	805,664	247,059	47,455
Eating places.....	34,779	591,307	23,368	277,492	55,065	17,211	33,567	1,212,453	38,904	439,182	128,605	16,796
Drinking places.....	23,732	415,819	17,446	244,982	36,465	18,356	25,899	925,357	25,908	366,482	118,454	30,659
Drug and proprietary stores.....	(*)	(*)	(*)	(*)	(*)	(*)	2,493	88,860	2,050	16,247	10,754	21,460
Liquor stores.....	2,855	46,678	1,535	32,300	3,641	6,996	3,875	148,283	2,281	25,208	9,532	23,375
Antique and secondhand stores.....	3,634	61,631	1,832	17,183	13,247	8,252	2,998	103,746	2,161	18,641	12,087	28,748
Sporting goods stores and bicycle shops.....	1,855	34,239	1,298	15,487	2,062	9,332	1,813	63,057	1,550	9,663	7,802	12,951
Jewelry stores.....	3,155	57,670	1,045	13,489	14,321	33,372	3,289	118,819	2,148	22,770	16,630	65,315
Fuel and ice dealers.....	1,901	31,636	970	16,885	4,561	2,520	2,945	107,304	5,510	48,478	18,062	1,671
Florists.....	4,192	70,821	2,956	36,497	6,319	4,581	4,220	160,830	5,028	46,989	21,111	7,710
Retail trade, not elsewhere classi- fied.....	15,467	264,629	8,716	86,276	29,633	57,820	13,307	480,541	12,093	124,895	67,590	72,445
Retail trade not allocable.....	2,740	47,615	1,771	12,743	5,988	4,406	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allo- cable.....	(*)	(*)	(*)	(*)	(*)	(*)	1,610	58,248	1,752	15,675	7,299	5,031
Finance, insurance, and real estate.....	71,199	1,155,411	57,769	585,287	579,924	7,685	31,940	1,105,161	43,300	427,253	495,925	6,787
Finance.....	3,331	57,894	3,461	26,796	24,980	-	1,660	57,927	2,304	17,700	23,053	1,222
Security and commodity brokers, dealers, exchanges, and services....	2,414	40,741	1,681	12,653	21,355	-	(*)	(*)	(*)	(*)	(*)	(*)
Security brokers, dealers, and floatation companies.....	1,983	33,848	1,365	9,212	17,858	-	(*)	(*)	(*)	(*)	(*)	(*)
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services....	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
Insurance agents, brokers, and service.....	30,648	508,188	17,037	125,404	293,017	25	13,243	455,894	13,373	87,822	248,491	-
Real estate.....	37,220	589,329	37,271	433,087	261,927	7,660	17,037	591,340	27,623	321,731	224,381	5,565
Operators, except developers, and lessors of buildings.....	2,950	42,838	11,088	201,770	13,449	-	(*)	(*)	(*)	(*)	(*)	-
Lessors of real property other than buildings.....	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
Agents, brokers, and managers.....	24,912	395,757	19,688	173,013	199,586	2,730	11,292	399,361	14,424	132,091	164,363	650
Subdividers and developers.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Operative builders.....	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
Combinations of real estate, insur- ance, loans, and law offices.....	7,816	126,554	4,974	42,744	60,441	4,642	3,705	126,122	5,069	62,181	44,441	-
Services.....	302,198	4,907,946	305,239	3,201,630	1,795,930	55,525	208,916	7,490,777	344,843	3,721,278	2,934,377	92,425
Hotels, rooming houses, camps, and other lodging places.....	20,352	320,484	56,816	958,930	44,725	2,727	10,214	353,458	53,123	892,812	39,263	3,581
Hotels.....	1,506	26,888	2,112	51,460	5,879	576	(*)	(*)	(*)	(*)	(*)	(*)
Tourist courts and motels.....	8,744	134,584	25,345	432,848	18,643	999	5,967	206,820	33,087	588,043	32,343	550
Trailer parks and camps.....	6,648	108,961	21,983	345,918	7,908	1,152	3,089	101,586	16,938	250,934	3,928	2,446
Other lodging places.....	3,454	50,051	7,376	128,704	12,295	-	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts—Continued											
	\$50,000 under \$100,000						\$100,000 or more					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Wholesale and retail trade—Continued												
Retail trade.....	219,135	15,493,792	254,924	2,723,216	1,339,760	1,479,005	218,946	47,628,052	472,948	5,159,694	2,655,014	4,326,665
Building materials, hardware, and farm equipment.....	9,904	706,843	13,797	150,358	70,332	167,443	12,283	2,993,478	34,231	365,211	144,273	727,910
Building materials dealers.....	3,292	235,032	6,266	52,019	23,367	28,663	4,270	972,727	13,988	136,077	62,476	121,506
Hardware stores.....	5,143	370,699	6,008	82,784	40,670	112,911	3,307	607,767	7,350	93,217	49,867	143,384
Farm equipment dealers.....	1,469	101,112	1,523	15,555	6,295	26,064	4,706	1,412,984	12,893	135,917	31,930	463,020
General merchandise stores.....	13,786	976,585	24,674	210,800	87,642	134,734	9,210	1,679,739	27,560	263,932	113,133	217,565
Mail order houses.....	(*)	(*)	(*)	(*)	(*)	(*)	59	19,570	136	1,261	709	711
Automatic merchandising machine operators.....	1,318	103,246	12,955	84,861	10,353	3,528	941	215,764	11,214	81,234	14,532	8,112
Direct selling establishments.....	2,776	193,506	2,814	18,039	25,174	1,772	888	150,545	2,545	18,518	12,480	1,257
Variety and other general merchandise stores.....	9,615	675,132	8,671	106,892	51,712	124,234	7,322	1,293,860	13,945	162,919	85,412	207,485
Food stores.....	41,717	2,961,010	37,394	455,675	192,313	184,554	43,662	10,323,407	95,226	1,143,495	407,712	517,487
Grocery stores.....	33,865	2,422,424	27,864	347,056	135,310	172,870	37,982	9,274,184	81,941	995,213	351,478	498,559
Meat and fish markets.....	2,651	188,348	2,231	22,719	13,586	2,365	3,300	626,914	5,729	57,152	31,613	9,703
Fruit stores and vegetable markets.....	(*)	(*)	(*)	(*)	(*)	(*)	334	75,782	1,046	10,921	2,309	1,168
Candy, nut, and confectionery stores.....	1,054	70,593	1,330	15,300	9,940	3,547	220	29,567	408	3,693	2,053	1,035
Retail bakeries.....	2,291	153,745	4,025	46,110	20,648	3,293	878	145,681	3,508	45,114	12,152	2,768
Dairy products and other food stores.....	1,315	87,981	1,441	19,829	10,394	1,087	948	171,279	2,546	31,402	8,107	4,254
Automotive dealers.....	54,833	3,965,021	38,084	367,746	247,018	225,078	80,885	18,691,408	117,295	1,146,926	814,638	1,210,663
Motor vehicle dealers.....	3,379	238,115	2,277	30,348	16,653	31,403	11,683	5,607,334	21,665	299,580	136,905	590,082
Tire, battery, and accessory dealers.....	3,502	255,788	4,564	53,331	23,732	55,508	4,277	790,344	10,503	107,532	66,188	124,086
Gasoline service stations.....	45,940	3,325,653	29,218	266,800	195,835	112,793	61,124	11,235,704	75,747	637,121	563,124	316,154
Other automotive dealers.....	2,012	145,465	2,070	17,267	10,798	25,374	3,801	1,058,026	9,440	102,693	48,421	180,341
Apparel and accessory stores.....	10,358	740,718	7,444	79,356	79,550	186,626	8,185	1,541,371	15,210	167,013	154,443	326,748
Women's ready-to-wear and accessory stores, and fur shops.....	4,329	301,727	3,885	39,208	25,568	65,023	2,162	438,591	3,968	44,724	43,301	64,295
Other apparel and accessory stores.....	6,029	438,991	4,059	40,143	53,982	121,603	6,023	1,102,780	11,242	122,289	111,142	262,453
Furniture, home furnishings, and equipment stores.....	11,715	825,414	13,613	129,473	75,787	127,715	12,913	2,683,208	31,032	349,351	202,722	433,986
Furniture stores.....	3,911	282,982	4,061	47,747	22,790	55,652	4,964	1,061,451	13,473	162,412	87,405	190,043
Home furnishings, and equipment stores, except appliances.....	2,727	184,367	3,320	24,493	17,353	14,927	1,676	331,217	3,996	46,457	24,862	37,974
Household appliances, radio, TV, and music stores.....	5,077	358,065	6,232	57,233	35,644	57,136	6,273	1,290,540	13,563	140,382	90,455	205,969
Eating and drinking places.....	38,417	2,607,104	73,041	857,271	269,846	61,327	17,138	2,803,263	69,950	835,784	237,011	47,230
Eating places.....	25,293	1,725,701	48,928	561,264	169,264	28,278	13,697	2,319,237	59,208	689,437	190,031	29,326
Drinking places.....	13,124	881,403	24,113	296,007	100,642	33,049	3,441	484,026	10,742	146,347	46,980	17,904
Drug and proprietary stores.....	7,199	537,936	6,932	82,560	74,578	108,855	11,482	2,044,360	22,480	261,645	221,906	339,908
Liquor stores.....	6,270	459,140	4,638	56,230	36,158	48,470	7,862	1,623,947	12,427	141,050	99,584	153,426
Antique and secondhand stores.....	1,302	92,231	1,237	11,814	9,682	22,399	640	111,519	1,679	16,736	14,906	21,426
Sporting goods stores and bicycle shops.....	2,985	211,449	3,695	32,423	21,645	33,479	1,417	268,069	3,221	32,954	24,698	59,163
Jewelry stores.....	1,895	131,569	1,865	15,256	21,706	44,577	1,349	221,264	2,091	21,303	30,412	75,068
Fuel and ice dealers.....	1,879	123,665	3,723	24,527	12,662	4,297	1,520	337,664	8,075	87,905	22,953	18,104
Florists.....	3,625	249,918	5,855	67,868	31,305	10,070	1,092	165,610	3,069	29,075	14,587	3,903
Retail trade, not elsewhere classified.....	11,748	801,020	16,208	150,011	97,447	110,007	8,332	1,928,184	25,607	256,732	137,030	163,432
Retail trade not allocable.....	1,502	104,169	2,314	26,843	11,444	9,174	976	211,541	3,495	40,682	15,006	11,053
Wholesale and retail trade not allocable.....	1,783	121,349	2,398	20,542	12,186	19,521	2,203	594,594	6,847	76,019	37,117	55,403
Finance, insurance, and real estate.....	12,842	866,915	29,964	404,728	274,280	33,264	7,953	2,049,790	65,739	1,161,630	186,758	67,786
Finance.....	1,178	79,666	1,813	11,064	32,028	-	389	389,938	674	5,316	20,457	3,817
Security and commodity brokers, dealers, exchanges, and services.....	947	64,947	1,636	9,887	26,773	-	322	373,743	594	4,484	17,487	2,415
Security brokers, dealers, and flotation companies.....	(*)	(*)	(*)	(*)	(*)	-	254	360,042	406	2,750	13,600	1,788
Commodity contracts brokers, and dealers, security and commodity exchanges, and allied services.....	(*)	(*)	(*)	(*)	(*)	-	68	33,701	188	1,734	3,887	627
Insurance agents, brokers, and service.....	4,037	269,812	9,807	41,401	109,401	-	2,292	457,293	3,763	32,002	71,380	-
Real estate.....	7,627	517,437	22,284	364,263	132,351	33,204	5,266	1,202,559	61,302	1,124,312	94,921	63,969
Operators, except developers, and lessors of buildings.....	920	60,763	11,700	230,209	7,927	64	706	237,390	41,709	871,591	1,133	9,364
Lessors of real property other than buildings.....	(*)	(*)	(*)	(*)	(*)	-	55	11,516	106	790	1,426	135
Agents, brokers, and managers.....	4,014	276,738	7,559	87,893	83,807	6,510	1,783	301,765	7,881	105,268	52,698	3,312
Subdividers and developers.....	(*)	(*)	(*)	(*)	(*)	(*)	475	113,937	3,925	51,775	5,074	9,217
Operative builders.....	1,189	85,538	976	12,897	9,648	21,737	1,680	442,012	6,485	80,159	20,325	41,941
Combinations of real estate, insurance, loans, and law offices.....	1,224	77,229	1,544	15,296	25,216	148	557	94,924	1,166	14,173	15,047	-
Services.....	133,531	9,121,624	320,339	3,418,094	3,891,129	96,114	42,335	7,132,573	239,868	2,609,041	2,027,453	98,662
Hotels, rooming houses, camps, and other lodging places.....	4,530	304,328	39,996	672,643	32,510	2,207	1,888	370,429	40,729	631,777	25,562	3,660
Hotels.....	1,151	78,356	4,276	75,116	3,648	1,691	401	90,568	6,646	126,734	3,009	806
Tourist courts and motels.....	2,806	187,215	29,792	504,510	24,927	223	1,121	224,425	27,268	396,664	15,591	1,725
Trailer parks and camps.....	(*)	(*)	(*)	(*)	(*)	(*)	360	52,850	6,120	99,363	7,577	1,103
Other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	6	2,586	695	9,016	615	26

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts											
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Under \$10,000					
							Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Personal services.....	342,045	4,787,655	288,967	2,987,081	1,167,002	78,025	218,554	357,377	63,604	710,139	329,504	9,432
Coin-operated laundries and dry cleaning.....	26,917	421,694	67,619	584,465	70,271	484	12,205	60,632	13,916	134,739	11,526	59
Other laundries and dry cleaning plants.....	37,291	1,098,456	69,253	704,713	176,912	4,974	12,157	51,077	4,285	42,821	8,722	282
Photographic studios.....	25,349	363,485	23,049	176,981	70,264	9,563	17,346	42,318	8,228	60,335	114	838
Beauty shops.....	141,042	1,371,658	53,651	590,454	338,951	14,751	104,509	385,238	21,943	275,350	145,347	6,005
Barber shops.....	61,832	601,821	15,459	191,490	267,726	406	44,121	207,669	8,298	115,322	143,795	206
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	13,214	166,536	4,401	53,375	57,675	16,593	6,963	3,614	1,549	24,355	13,538	1,843
Funeral service and crematories.....	11,966	616,044	47,343	602,219	145,501	28,154	(*)	(*)	(*)	(*)	(*)	-
Other personal services.....	23,934	147,961	8,192	82,784	39,702	3,100	20,917	54,213	5,091	56,432	18,627	199
Business services.....	144,986	1,463,256	127,475	997,448	603,211	23,292	92,952	309,606	40,175	334,691	93,235	2,764
Advertising.....	8,651	560,832	7,469	59,776	60,667	1,226	3,537	10,486	2,638	24,089	1,403	100
Services to buildings.....	29,859	385,708	16,285	105,319	102,266	2,972	20,847	76,073	6,652	43,169	30,550	124
Consulting services.....	30,114	458,330	17,603	171,221	161,994	5,015	18,716	65,862	7,316	76,642	17,110	1,570
Other business services.....	76,362	1,258,386	86,118	661,132	278,994	14,079	49,852	126,635	23,569	190,791	44,172	970
Automobile parking, repair, and services	101,524	4,700,348	119,019	1,149,613	376,829	117,979	42,219	165,608	22,756	216,466	15,055	10,224
Top and body repair shops.....	18,699	589,906	14,426	174,577	83,781	13,366	5,987	33,017	2,162	25,721	4,941	1,477
General repair shops.....	53,742	1,520,703	45,966	506,881	209,211	82,332	20,973	87,376	7,915	90,597	7,974	8,509
Tire, paint, and other repair shops... repair.....	9,413	245,023	9,122	89,209	45,855	12,733	3,941	12,429	1,027	12,358	4,176	100
Other automobile services, except repair.....	19,670	344,716	49,505	378,746	37,972	9,548	11,318	31,726	11,652	87,790	12,056	138
Repair services, except automobile.....	118,000	1,661,183	73,067	657,373	377,774	105,661	72,772	245,975	22,547	237,569	60,451	27,478
Radio and TV repair shops.....	25,951	343,765	12,731	113,725	57,537	24,286	17,873	51,740	5,300	45,973	7,863	8,861
Electrical repair shops, except radio and TV.....	16,095	252,154	10,709	82,094	37,628	1,955	8,981	35,560	3,555	23,733	7,294	2,132
Reupholstery and furniture repair.....	15,742	237,220	8,338	94,758	26,326	6,702	8,961	31,100	2,071	42,582	7,585	1,387
Other repair services, except automobile.....	60,212	871,944	41,289	368,796	117,233	61,713	36,957	126,575	12,211	120,275	37,709	15,098
Motion pictures.....	7,008	149,491	11,281	147,839	29,222	2,454	1,650	5,872	1,245	9,795	11,012	139
Production, distribution, and related services.....	4,155	16,425	4,752	45,498	17,299	2,869	2,571	5,489	1,232	9,389	11,006	139
Theaters.....	2,853	123,067	6,529	102,341	12,149	85	(*)	(*)	(*)	(*)	(*)	-
Amusement and recreation services, except motion pictures.....	92,279	1,183,225	121,557	1,068,852	91,208	29,228	65,362	184,524	36,033	305,002	128,038	1,323
Theatrical producers, bands, orchestras, and entertainers.....	30,527	246,468	13,053	87,066	61,349	341	24,414	55,271	8,140	56,650	13,001	43
Bowling alleys, and billiard and pool parlors.....	7,629	173,679	15,743	202,798	22,245	1,769	3,401	16,264	2,361	15,206	1,042	80
Other amusement and recreation services.....	53,123	763,678	9,761	778,983	7,914	21,118	37,547	109,389	25,532	222,546	122,081	1,200
Medical and health services.....	276,024	11,933,819	373,967	3,870,489	6,478,429	10,384	52,270	258,301	26,157	276,426	91,282	465
Offices of physicians and surgeons....	132,794	6,849,507	191,869	1,739,722	4,284,690	1,400	15,963	81,933	7,774	78,352	27,989	87
Offices of dentists and dental surgeons.....	72,803	3,187,844	98,421	1,107,447	1,623,334	334	6,753	39,831	5,287	54,185	12,656	3
Offices of osteopathic physicians.....	5,733	233,885	8,612	89,090	137,141	355	(*)	(*)	(*)	(*)	(*)	-
Offices of chiropractors.....	15,502	230,363	14,721	185,558	125,950	85	7,306	40,386	2,777	34,709	17,775	36
Sanatoria, and convalescent and rest homes.....	14,551	496,527	28,641	450,706	57,498	164	7,909	38,919	3,998	62,172	7,006	-
Other medical services.....	34,631	935,693	30,703	298,126	349,216	8,046	13,538	53,727	5,801	44,102	24,549	339
Legal services.....	77,891	1,120,330	62,370	490,627	1,108,266	76	22,720	91,080	9,098	76,259	27,226	33
Educational services.....	53,097	324,206	25,222	333,463	81,998	1,254	47,063	116,412	14,459	200,165	40,678	895
Engineering services.....	20,672	607,190	17,430	154,624	172,165	6,431	10,171	35,150	3,238	42,808	10,636	38
Architectural services.....	12,424	423,844	8,670	80,348	115,311	17	5,697	14,236	1,627	25,057	3,875	17
Certified public accountants.....	13,755	326,778	10,313	75,194	154,921	52	6,007	17,392	1,516	12,762	9,256	-
Other accounting, auditing, and book-keeping services.....	63,844	529,507	26,462	276,617	242,476	164	47,955	135,793	12,906	157,250	62,252	45
Other services.....	53,670	583,334	23,897	264,704	242,486	8,917	40,821	103,288	12,411	153,802	20,225	1,980
Nature of business not allocable.....	7,169	69,087	4,947	40,412	13,682	2,027	5,978	15,778	2,659	22,316	2,686	180

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Reported industry	Size of business receipts—Continued											
	\$10,000 under \$25,000						\$25,000 under \$50,000					
	Number	Business receipts	Depreciation	Cost of depreciable property	Net profit (less loss)	Inventory, end-of-year	Number	Business receipts	Depreciation	Cost of depreciable property	Net profit (less loss)	Inventory, end-of-year
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Services—Continued												
Laundry services.....	73,941	1,157,243	25,753	633,256	315,440	17,387	31,265	1,069,669	60,700	626,103	228,472	18,917
Coin-operated laundries and dry cleaning.....	10,257	167,854	28,296	230,515	28,004	243	3,442	113,296	12,454	120,394	29,421	161
Other laundries and dry cleaning plants.....	11,112	181,131	15,153	125,110	47,436	418	8,392	293,395	20,928	196,297	50,556	554
Photographic studios.....	4,890	86,305	5,042	42,173	22,592	1,901	1,768	57,940	1,900	13,816	15,642	1,183
Beauty shops.....	24,126	375,576	13,778	147,977	84,475	3,058	8,891	313,245	4,013	85,506	64,221	1,276
Shoe repair shops.....	13,781	196,535	4,188	46,717	84,304	112	3,189	107,150	1,523	16,993	30,724	33
Shoe shine parlors, and hat cleaning shops.....	4,716	68,795	2,011	18,742	30,809	6,264	1,332	42,368	535	7,043	9,392	7,116
Funeral service and crematories.....	3,220	50,645	5,031	69,168	13,433	2,739	3,572	119,744	13,934	173,840	22,691	7,532
Other personal services.....	1,813	30,402	501	3,404	6,894	1,062	(*)	(*)	(*)	(*)	(*)	(*)
Linear services.....	27,908	440,874	22,336	163,224	166,410	2,455	13,292	482,367	26,330	192,114	130,291	4,148
Advertising.....	1,450	23,667	1,211	8,339	9,307	312	1,896	70,886	1,159	9,657	18,833	568
Services to buildings.....	6,057	92,989	4,153	23,339	32,400	138	1,321	47,812	1,908	11,069	12,037	-
Consulting services.....	6,439	105,949	3,959	35,212	50,445	300	3,113	112,272	2,725	26,905	43,836	615
Other business services.....	13,965	218,269	12,953	96,334	74,258	1,705	6,962	251,397	20,538	144,483	55,585	2,965
Automobile parking, repair, and services.....	26,735	444,918	27,555	263,300	103,063	10,108	17,919	650,096	28,467	263,309	101,719	29,548
Top and body repair shops.....	5,450	92,339	2,932	27,995	16,094	1,855	3,345	117,146	2,904	32,324	20,786	2,634
General repair shops.....	13,802	230,932	9,434	111,579	55,956	6,633	10,787	395,746	11,432	111,325	63,032	22,344
Tire, paint, and other repair shops.....	2,566	45,498	2,431	20,224	11,623	1,607	1,623	62,773	2,439	22,226	13,367	4,418
Other automobile services, except repair.....	4,917	76,149	13,038	103,502	14,390	13	2,164	74,431	11,692	97,434	4,534	152
Repair services, except automobile.....	28,585	453,988	20,212	173,699	160,430	17,877	9,495	326,027	10,512	88,511	70,032	17,598
Radio and TV repair shops.....	5,392	86,115	2,720	37,154	26,753	4,806	1,201	41,018	841	5,119	10,325	1,514
Electrical repair shops, except radio and TV.....	4,433	76,821	2,937	23,507	26,982	3,226	1,645	54,414	1,246	9,293	10,912	1,605
Reupholstery and furniture repair.....	4,245	67,984	2,808	27,321	16,466	1,486	1,723	60,295	1,105	9,376	12,685	395
Other repair services, except automobile.....	14,511	223,068	10,747	85,717	91,121	8,359	4,926	170,360	7,320	64,723	36,110	14,084
Motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	2,249	73,498	5,464	61,633	9,770	2,498
Production, distribution, and related services.....	(*)	(*)	(*)	(*)	(*)	-	950	31,530	2,770	28,728	7,903	2,466
Theaters.....	(*)	(*)	(*)	(*)	(*)	(*)	1,299	41,968	2,724	32,905	1,867	32
Amusement and recreation services, except motion pictures.....	16,970	266,289	21,260	178,504	46,633	4,253	5,619	203,350	18,583	181,063	23,195	5,232
Theatrical producers, bands, orchestras, and entertainers.....	4,416	66,806	1,423	10,025	20,436	42	(*)	(*)	(*)	(*)	(*)	(*)
Betting saloons, and billiard and pool parlors.....	3,552	51,749	3,519	33,263	9,344	516	1,017	41,699	2,840	51,961	7,201	367
Other amusement and recreation services.....	9,002	147,734	15,818	135,216	16,853	3,695	3,598	128,248	14,250	117,111	8,278	4,686
Medical and health services.....	51,690	895,121	43,723	467,346	465,155	2,083	79,769	2,971,703	98,693	1,049,067	1,670,577	3,015
Offices of physicians and surgeons.....	21,226	371,504	18,359	169,134	208,670	136	37,597	1,422,719	46,811	418,593	899,408	486
Offices of dentists and dental surgeons.....	12,936	233,477	9,195	112,266	119,781	69	29,296	1,085,029	34,187	407,635	566,094	199
Offices of osteopathic physicians.....	1,200	19,802	952	10,729	12,429	-	1,885	68,525	2,620	29,262	41,549	141
Offices of chiropractors.....	5,794	101,112	6,476	82,994	58,295	46	2,172	74,914	4,155	56,856	42,635	-
Sanatoria, and convalescent and rest homes.....	2,204	37,154	3,314	46,415	5,516	-	1,778	68,791	3,794	65,929	7,525	2
Other medical services.....	8,330	132,072	4,927	45,808	60,462	1,832	7,041	251,725	7,126	70,792	113,366	2,187
Legal services.....	24,676	425,805	16,809	116,730	240,517	3	20,398	707,033	19,845	156,638	397,159	-
Professional services.....	3,610	60,364	2,969	41,543	17,452	46	1,536	52,862	3,772	46,594	9,006	44
Engineering services.....	3,336	56,528	1,932	16,196	32,590	-	4,304	158,300	5,422	43,314	48,076	4,097
Architectural services.....	2,848	43,435	1,855	10,120	18,377	-	1,784	62,545	1,473	14,132	22,514	-
Certified public accountants.....	2,200	38,494	1,603	9,235	23,081	-	3,774	125,453	3,723	27,838	64,750	52
Other accounting, auditing, and bookkeeping services.....	10,488	166,064	6,926	63,331	94,778	119	3,798	133,067	4,746	38,078	56,707	-
Other services.....	7,151	121,695	4,377	45,695	65,023	100	3,500	120,381	3,954	40,072	62,846	3,695
Business of business not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

(*) Noted at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Selected industry	Size of business receipts—Continued											
	\$50,000 under \$100,000						\$100,000 or more					
	Number	Business receipts	Depreciation	Cost of depreciable property	Net profit (less loss)	Inventory, end-of-year	Number	Business receipts	Depreciation	Cost of depreciable property	Net profit (less loss)	Inventory, end-of-year
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Services—Continued												
Personal services.....	13,755	941,780	53,535	572,329	183,515	19,937	4,550	760,986	35,342	394,654	110,096	14,002
Coin-operated laundries and dry cleaning.....	826	53,599	9,253	69,839	9,608	21	187	26,313	3,725	22,978	4,074	-
Other laundries and dry cleaning plants.....	4,083	289,045	17,415	194,195	45,770	2,065	1,541	283,808	11,472	146,330	29,417	1,655
Photographic studios.....	1,346	90,483	3,862	35,640	19,650	2,363	499	86,439	3,117	25,017	12,494	3,278
Beauty shops.....	2,810	192,581	4,904	49,312	34,259	2,606	706	105,018	4,013	32,309	10,847	1,806
Barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	223	36,122	820	7,695	3,879	20
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	(*)	(*)	(*)	(*)	(*)	(*)	74	11,329	142	2,474	1,459	788
Funeral service and crematories.....	3,569	243,029	16,225	206,697	61,735	11,428	1,269	200,410	10,959	151,829	46,527	6,455
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Business services.....	6,962	483,080	18,770	151,316	116,455	5,030	3,872	747,329	19,864	156,103	97,730	8,895
Advertising.....	849	61,345	1,059	6,695	11,721	19	919	193,948	1,342	10,996	19,403	227
Services to buildings.....	1,064	74,391	1,609	11,506	14,826	631	570	94,443	1,963	16,236	12,653	2,079
Consulting services.....	1,376	95,902	1,982	15,607	31,141	1,371	473	78,345	1,621	16,855	19,462	1,159
Other business services.....	3,673	251,442	14,120	117,508	58,767	3,009	1,910	380,593	14,938	112,016	46,212	5,430
Automobile parking, repair, and services.....	10,187	700,039	19,679	202,619	83,804	28,590	4,464	739,687	20,232	203,919	73,208	39,509
Top and body repair shops.....	2,968	201,771	4,454	63,719	27,445	5,269	949	145,633	1,974	24,818	14,515	2,131
General repair shops.....	5,884	412,921	9,894	102,604	46,441	19,919	2,296	393,728	7,291	90,716	35,818	24,927
Tire, paint, and other repair shops..	723	47,070	1,210	13,795	5,979	3,278	560	76,253	1,965	20,606	10,710	3,330
Other automobile services, except repair.....	(*)	(*)	(*)	(*)	(*)	(*)	659	124,073	9,002	67,779	12,165	9,121
Repair services, except automobile....	5,377	362,936	10,527	86,475	52,680	26,339	1,771	272,257	7,269	71,119	33,181	16,369
Radio and TV repair shops.....	1,258	79,908	1,698	17,055	9,274	6,478	227	34,984	1,172	8,424	3,322	2,627
Electrical repair shops, except radio and TV.....	746	46,060	1,842	13,910	6,947	3,311	290	45,299	729	6,651	5,883	2,681
Reupholstery and furniture repair...	(*)	(*)	(*)	(*)	(*)	(*)	294	38,875	635	6,746	4,828	1,703
Other repair services, except automobile.....	2,854	198,902	6,268	48,783	31,195	14,819	960	153,099	4,733	49,298	19,148	9,358
Motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	347	64,889	2,116	27,623	12,299	239
Production, distribution, and related services.....	(*)	(*)	(*)	(*)	(*)	(*)	144	23,744	442	4,887	5,671	237
Theaters.....	(*)	(*)	(*)	(*)	(*)	(*)	203	41,145	1,674	22,736	6,628	2
Amusement and recreation services, except motion pictures.....	2,680	188,313	15,682	144,803	21,100	9,334	1,648	341,349	29,999	259,480	28,318	9,086
Theatrical producers, bands, orchestras, and entertainers.....	(*)	(*)	(*)	(*)	(*)	(*)	260	56,826	892	5,562	15,692	-
Bowling alleys, and billiard and pool parlors.....	(*)	(*)	(*)	(*)	(*)	(*)	253	37,626	4,202	56,253	647	675
Other amusement and recreation services.....	1,841	131,410	12,256	106,450	12,385	9,126	1,135	246,897	24,905	197,665	11,979	8,411
Medical and health services.....	74,045	5,052,733	136,647	1,347,945	2,905,228	2,760	18,240	2,755,961	67,747	729,705	1,346,189	2,061
Offices of physicians and surgeons...	45,184	3,125,330	77,858	694,328	2,000,576	210	12,824	1,848,021	41,067	379,315	1,048,047	481
Offices of dentists and dental surgeons.....	20,658	1,383,501	39,854	434,851	706,499	19	3,160	446,006	9,898	98,310	218,904	44
Offices of osteopathic physicians...	1,555	104,694	3,548	36,566	59,994	186	292	37,359	972	9,627	21,862	28
Offices of chiropractors.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Sanatoria, and convalescent and rest homes.....	1,584	109,637	6,322	93,328	11,912	29	1,076	242,026	11,213	182,862	25,539	133
Other medical services.....	4,835	315,742	8,255	77,911	119,056	2,313	887	182,427	4,594	59,553	31,783	1,375
Legal services.....	8,091	547,699	11,543	98,694	293,925	-	2,012	349,313	5,075	42,106	150,139	-
Educational services.....	(*)	(*)	(*)	(*)	(*)	(*)	315	56,509	2,502	21,252	8,477	1,152
Engineering services.....	1,781	123,264	3,172	23,383	38,976	1,401	1,080	233,948	3,666	28,923	40,887	915
Architectural services.....	1,001	72,919	1,095	10,320	24,748	-	1,044	229,809	2,620	20,719	45,797	-
Certified public accountants.....	1,462	96,792	2,523	16,913	41,596	-	312	48,147	948	6,446	16,238	-
Other accounting, auditing, and book-keeping services.....	923	59,779	1,247	12,658	23,161	-	180	34,804	637	5,300	5,578	-
Other services.....	1,586	110,814	2,033	15,220	60,638	368	612	127,156	1,122	9,915	33,754	2,774
Nature of business not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	103	23,618	188	2,118	2,353	1,671

¹Net loss exceeds net profit.

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Receipts not reported are included in the business receipts size class "Under \$10,000."

Estimates may not add to totals because of the omission of certain industries due to high sampling variability.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALL INDUSTRIES								
Total.....	8,490,373	9,211,613	222,105,222	81,705,848	31,870,535	49,835,313	53,350,893	12,911,096
Taxable returns, total.....	8,536,465	7,081,283	182,758,261	78,578,659	31,478,985	47,099,674	52,818,969	12,911,096
Under \$2,000.....	199,187	205,081	1,205,000	302,570	166,137	136,433	82,839	11,510
\$2,000 under \$5,000.....	1,150,239	1,240,002	14,200,729	4,235,017	1,850,438	2,384,579	1,726,318	253,244
\$5,000 under \$10,000.....	2,550,315	2,744,837	45,940,122	18,945,485	6,373,490	12,571,995	10,267,705	1,694,529
\$10,000 under \$20,000.....	1,587,752	2,041,618	57,753,652	25,520,226	9,232,756	16,287,470	17,296,323	3,310,910
\$20,000 under \$50,000.....	620,296	703,916	46,755,505	18,294,230	9,703,967	8,590,263	14,285,584	3,649,463
\$50,000 under \$100,000.....	99,984	116,889	12,384,495	6,571,139	3,385,257	3,185,882	5,389,793	2,027,991
\$100,000 under \$500,000.....	21,649	26,812	4,132,703	3,455,245	778,326	2,676,919	2,762,620	1,387,796
\$500,000 or more.....	1,043	1,528	295,989	1,254,747	111,386	1,266,133	1,007,787	575,653
Nontaxable returns.....	1,953,908	2,130,330	39,340,961	3,127,189	391,550	2,735,639	521,924	-
AGRICULTURE, FORESTRY, AND FISHERIES								
Total.....	3,173,269	3,205,683	37,361,795	24,121,528	3,545,128	20,576,400	15,154,369	3,491,542
Taxable returns, total.....	2,177,778	2,202,819	24,943,507	22,352,076	3,461,972	18,890,704	14,782,404	3,491,542
Under \$2,000.....	84,556	85,230	310,270	127,521	46,152	81,369	33,977	4,655
\$2,000 under \$5,000.....	487,862	492,811	3,232,129	1,785,679	429,395	1,356,284	743,724	104,596
\$5,000 under \$10,000.....	936,955	944,125	8,259,639	6,878,536	1,218,382	5,660,154	3,865,660	611,711
\$10,000 under \$20,000.....	520,951	527,661	7,609,760	6,889,504	1,290,576	5,598,928	4,823,726	892,630
\$20,000 under \$50,000.....	119,259	123,091	4,230,991	3,458,429	557,745	2,900,684	2,762,007	695,203
\$50,000 under \$100,000.....	20,380	22,039	897,458	1,404,660	5,497	1,399,169	1,143,111	430,979
\$100,000 under \$500,000.....	6,785	7,263	349,122	1,106,612	166,637	1,233,249	913,443	464,152
\$500,000 or more.....	524	599	54,138	641,729	119,138	660,867	496,748	287,616
Nontaxable returns.....	995,491	1,002,864	12,418,288	1,768,852	83,150	1,685,696	371,965	-
Field Crop Farms								
Total.....	1,194,403	1,200,523	10,980,912	8,854,055	1,705,047	7,149,008	5,595,936	1,221,051
Taxable returns, total.....	832,369	837,863	7,398,885	8,203,007	1,576,397	6,626,610	5,460,174	1,221,051
Under \$2,000.....	30,860	30,860	105,382	47,133	17,521	29,612	12,426	1,747
\$2,000 under \$5,000.....	193,702	194,711	1,082,064	705,840	202,031	503,809	302,210	42,666
\$5,000 under \$10,000.....	355,305	356,998	2,521,783	2,610,083	492,650	2,117,433	1,480,126	236,858
\$10,000 under \$20,000.....	196,615	198,520	2,314,264	2,607,870	567,742	2,040,128	1,854,558	343,007
\$20,000 under \$50,000.....	47,089	48,326	1,164,062	1,342,115	279,330	1,062,785	1,083,576	271,003
\$50,000 under \$100,000.....	6,934	7,196	163,497	455,551	21,890	433,661	377,542	142,298
\$100,000 under \$500,000.....	1,748	1,828	44,912	288,596	13,129	291,725	234,090	119,438
\$500,000 or more.....	116	124	2,921	145,819	16,638	149,457	115,646	64,034
Nontaxable returns.....	362,034	362,660	3,582,027	651,048	128,650	522,398	135,762	-
Fruit, Tree Nut, and Vegetable Farms								
Total.....	138,570	139,942	1,907,282	1,591,951	136,371	1,455,580	1,094,836	295,564
Taxable returns, total.....	108,047	108,593	1,423,094	1,557,547	173,877	1,383,670	1,084,223	295,564
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	18,978	18,978	119,492	70,470	7,658	62,812	28,136	3,854
\$5,000 under \$10,000.....	38,730	39,066	291,351	295,839	23,143	272,696	162,101	26,267
\$10,000 under \$20,000.....	32,350	32,403	426,307	446,610	63,499	383,111	317,447	60,641
\$20,000 under \$50,000.....	12,067	12,136	385,515	366,058	58,655	307,403	288,365	73,341
\$50,000 under \$100,000.....	2,260	2,334	125,649	151,906	17,560	134,346	119,322	43,984
\$100,000 under \$500,000.....	828	897	67,658	143,633	3,863	139,770	110,882	55,324
\$500,000 or more.....	53	58	3,120	78,692	2576	79,268	56,312	31,943
Nontaxable returns.....	30,523	31,349	484,188	34,404	137,506	71,910	10,613	-
Livestock Farms								
Total.....	1,468,293	1,470,833	21,143,282	9,838,196	1,431,896	8,406,300	5,936,640	1,326,345
Taxable returns, total.....	940,092	941,765	13,553,121	8,867,736	1,382,690	7,485,046	5,735,195	1,326,345
Under \$2,000.....	41,544	41,544	158,019	61,417	24,888	36,529	16,239	2,208
\$2,000 under \$5,000.....	231,706	231,706	1,789,000	855,223	187,783	667,440	355,540	49,764
\$5,000 under \$10,000.....	420,543	420,891	4,788,053	3,056,584	602,423	2,454,161	1,718,326	264,368
\$10,000 under \$20,000.....	201,105	201,904	4,137,969	2,620,357	572,250	2,048,107	1,829,301	330,219
\$20,000 under \$50,000.....	35,289	35,550	2,046,607	1,021,410	106,635	914,775	827,014	208,479
\$50,000 under \$100,000.....	6,910	7,075	421,734	475,211	146,808	522,019	388,412	147,759
\$100,000 under \$500,000.....	2,750	2,839	169,305	487,170	152,255	539,425	375,267	191,095
\$500,000 or more.....	245	256	42,434	290,364	112,226	302,590	225,096	132,453
Nontaxable returns.....	528,201	529,068	7,590,161	970,460	49,206	921,254	201,445	-
Animal Specialty Farms								
Total.....	56,941	57,303	215,539	665,304	1103,018	768,322	450,902	119,281
Taxable returns, total.....	48,638	48,999	140,405	662,507	162,984	725,491	446,578	119,281
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	5,768	6,104	8,212	21,459	4,884	26,343	9,109	1,319
\$5,000 under \$10,000.....	18,813	18,813	38,292	147,069	17,131	164,200	81,409	13,747
\$10,000 under \$20,000.....	18,052	18,052	54,143	239,656	113,741	253,397	162,022	31,103
\$20,000 under \$50,000.....	3,791	3,814	19,162	110,756	12,664	123,420	83,829	21,377
\$50,000 under \$100,000.....	908	908	7,701	61,518	18,279	69,797	48,360	18,168
\$100,000 under \$500,000.....	269	271	7,897	46,641	15,452	52,093	36,087	18,448
\$500,000 or more.....	29	29	2,962	33,791	35,161	35,161	25,302	15,066
Nontaxable returns.....	8,303	8,304	75,134	2,797	140,034	42,831	4,324	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued								
<u>Other Farms</u>								
Total.....	173,210	173,963	770,442	2,023,001	145,447	2,068,448	1,380,955	386,551
Taxable returns, total.....	138,440	139,185	577,876	1,965,854	120,046	1,985,900	1,367,091	386,551
Under \$2,000.....	3,751	3,751	4,101	5,743	711	5,032	1,425	190
\$2,000 under \$5,000.....	20,689	20,689	62,767	75,698	4,554	71,144	29,744	4,232
\$5,000 under \$10,000.....	53,681	54,018	153,532	396,761	18,610	405,371	225,184	37,070
\$10,000 under \$20,000.....	42,240	42,394	132,494	568,519	111,244	579,763	390,702	75,414
\$20,000 under \$50,000.....	13,973	14,134	160,520	419,403	9,377	410,026	326,411	83,293
\$50,000 under \$100,000.....	2,973	3,035	42,954	201,237	15,657	206,894	161,185	60,813
\$100,000 under \$500,000.....	1,047	1,073	19,447	180,231	7,497	187,728	140,706	71,532
\$500,000 or more.....	86	91	2,061	118,262	1,680	119,942	91,734	54,007
Nontaxable returns.....	34,770	34,778	192,566	57,147	125,401	82,548	13,864	-
<u>Miscellaneous Agricultural Services</u>								
Total.....	18,748	18,777	461,492	132,897	43,131	89,766	95,804	20,033
Taxable returns, total.....	12,754	12,780	323,689	136,864	47,035	89,829	93,488	20,033
Under \$2,000.....	3,272	3,272	30,528	9,955	2,675	7,280	3,318	464
\$2,000 under \$5,000.....	4,922	4,923	93,458	36,532	12,128	24,404	23,612	4,086
\$5,000 under \$10,000.....	3,167	3,167	78,130	43,412	12,667	30,745	28,299	5,110
\$10,000 under \$20,000.....	1,256	1,280	88,609	35,197	15,052	20,145	28,414	6,488
\$20,000 under \$50,000.....	113	114	21,619	7,584	3,575	4,009	6,565	2,187
\$50,000 under \$100,000.....	23	23	11,333	3,515	952	2,563	2,822	1,409
\$100,000 under \$500,000.....	1	1	12	669	14	683	458	289
\$500,000 or more.....	5,994	5,997	137,803	13,967	13,904	163	2,316	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
<u>Offices of Veterinarians and Animal Hospitals</u>								
Total.....	14,516	14,520	479,953	238,550	176,720	61,830	167,370	41,918
Taxable returns, total.....	13,273	13,277	449,375	236,212	171,780	64,432	167,370	41,918
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	3,686	3,686	64,744	29,331	24,184	5,147	15,261	2,444
\$5,000 under \$10,000.....	5,033	5,033	125,865	68,535	47,048	21,487	45,608	8,646
\$10,000 under \$20,000.....	3,604	3,604	205,251	104,246	80,414	23,832	79,169	19,752
\$20,000 under \$50,000.....	414	414	46,122	26,232	19,216	7,016	21,885	8,276
\$50,000 under \$100,000.....	29	33	2,925	4,460	864	3,596	3,702	1,837
\$100,000 under \$500,000.....	3	3	68	1,892	178	2,070	1,498	931
\$500,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
<u>Other Animal Husbandry Services</u>								
Total.....	31,788	31,825	504,013	404,920	1534	405,454	264,122	81,039
Taxable returns, total.....	26,896	26,926	382,071	387,667	11,172	376,495	263,537	81,039
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	3,087	3,087	28,095	9,799	929	8,870	3,661	510
\$5,000 under \$10,000.....	10,728	10,728	91,066	78,360	15,736	62,624	44,846	7,548
\$10,000 under \$20,000.....	8,921	8,921	129,759	115,828	647	115,181	74,407	14,418
\$20,000 under \$50,000.....	1,944	1,967	70,673	57,912	14	57,898	44,286	11,576
\$50,000 under \$100,000.....	615	620	27,130	41,135	1242	41,377	31,601	11,734
\$100,000 under \$500,000.....	233	235	20,399	41,431	13,569	45,000	30,291	15,219
\$500,000 or more.....	26	26	479	40,989	11,183	42,172	33,934	19,962
Nontaxable returns.....	4,892	4,899	121,942	17,253	11,706	28,959	585	-
<u>Horticultural Services</u>								
Total.....	51,492	51,492	565,197	365,546	145,507	220,039	196,285	37,629
Taxable returns, total.....	40,853	40,853	472,200	346,127	130,869	215,258	195,584	37,629
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	8,049	8,049	78,609	29,296	15,804	13,492	9,936	1,438
\$5,000 under \$10,000.....	20,533	20,533	132,752	152,708	52,356	100,352	72,871	12,004
\$10,000 under \$20,000.....	9,944	9,944	158,691	129,486	43,675	85,811	86,310	16,526
\$20,000 under \$50,000.....	838	838	65,339	21,841	12,712	9,129	16,947	3,942
\$50,000 under \$100,000.....	123	123	31,441	7,459	4,146	3,313	6,385	2,315
\$100,000 under \$500,000.....	21	21	2,627	3,361	245	3,116	2,598	1,331
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	10,639	10,639	92,997	19,419	14,638	4,781	701	-
<u>Forestry</u>								
Total.....	9,380	9,382	94,523	96,126	11,559	84,567	62,229	20,139
Taxable returns, total.....	6,392	6,394	51,015	93,252	10,578	82,674	62,229	20,139
Under \$2,000.....	3,900	3,900	33,914	21,748	8,250	13,498	9,023	1,387
\$2,000 under \$5,000.....	2,276	2,276	15,712	39,132	3,245	35,887	28,346	6,555
\$5,000 under \$10,000.....	154	154	555	10,983	1304	11,287	8,649	3,236
\$10,000 under \$20,000.....	52	54	753	9,431	1240	9,771	7,110	3,735
\$20,000 under \$50,000.....	10	10	81	11,958	1273	12,231	9,101	5,226
\$50,000 or more.....	2,988	2,988	43,508	2,874	981	1,893	-	-
Nontaxable returns.....	2,988	2,988	43,508	2,874	981	1,893	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued								
<u>Fisheries</u>								
Total.....	35,188	35,241	230,432	232,306	45,876	186,430	137,147	25,971
Taxable returns, total.....	24,618	24,671	168,510	213,569	42,110	171,359	132,737	25,971
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	5,621	5,621	41,564	18,468	12,943	5,525	6,652	980
\$5,000 under \$10,000.....	11,942	11,942	53,104	88,218	13,068	73,150	50,177	8,481
\$10,000 under \$20,000.....	5,510	5,510	41,813	75,267	6,832	68,335	51,678	10,100
\$20,000 under \$50,000.....	774	827	19,340	21,301	6,265	15,036	16,917	3,682
\$50,000 under \$100,000.....	76	76	7,755	912	912	4,166	3,934	1,294
\$100,000 under \$500,000.....	22	22	1,716	3,428	1,666	3,694	2,497	1,099
\$500,000 or more.....	1	1	-	595	-	595	505	280
Nontaxable returns.....	10,570	10,570	66,916	18,737	3,666	15,071	4,410	-
MINING								
Total.....	41,156	43,488	1,219,968	1,437,839	173,873	1,511,712	1,128,701	448,472
Taxable returns, total.....	31,562	34,709	834,972	1,441,120	4,480	1,436,640	1,085,368	448,472
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	5,383	3,385	21,063	12,894	6,724	6,170	6,202	934
\$5,000 under \$10,000.....	5,757	6,713	74,474	41,840	6,322	35,518	22,562	3,556
\$10,000 under \$20,000.....	8,790	9,133	126,736	126,149	8,597	117,552	84,545	16,164
\$20,000 under \$50,000.....	8,444	8,720	253,817	261,303	8,959	252,344	200,126	51,228
\$50,000 under \$100,000.....	3,674	3,923	141,025	252,429	77	252,352	203,600	77,136
\$100,000 under \$500,000.....	2,270	2,563	158,099	422,152	119,131	441,283	322,745	164,781
\$500,000 or more.....	244	272	58,758	323,353	17,068	330,421	245,588	134,673
Nontaxable returns.....	8,594	8,779	384,996	13,281	178,353	75,072	43,333	-
<u>Crude Petroleum and Natural Gas</u>								
Total.....	33,512	35,738	906,444	1,359,825	179,338	1,439,163	1,069,984	431,523
Taxable returns, total.....	27,775	29,854	687,646	1,359,653	15,806	1,365,459	1,028,255	431,523
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	2,709	2,709	18,259	10,144	6,040	4,104	4,828	724
\$5,000 under \$10,000.....	3,989	4,945	30,409	29,224	4,039	25,185	16,425	2,568
\$10,000 under \$20,000.....	7,349	7,592	102,427	104,224	8,189	96,035	70,171	13,602
\$20,000 under \$50,000.....	7,822	8,051	220,764	242,570	6,764	235,806	186,082	48,057
\$50,000 under \$100,000.....	3,541	3,778	115,090	244,096	12,965	247,061	195,676	74,279
\$100,000 under \$500,000.....	2,330	2,519	142,889	415,642	120,634	436,276	317,466	162,141
\$500,000 or more.....	235	260	57,808	313,753	17,239	320,992	237,607	130,152
Nontaxable returns.....	5,737	5,884	278,798	172	173,532	73,704	41,729	-
<u>Quarrying and Mining, not Elsewhere Classified</u>								
Total.....	5,273	5,280	160,953	47,381	5,178	42,203	36,806	11,151
Taxable returns, total.....	4,588	4,592	86,022	49,597	9,667	39,930	35,506	11,151
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	4,193	4,193	38,421	21,969	4,699	17,270	12,785	2,119
\$10,000 under \$20,000.....	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	253	253	16,924	7,667	1,717	5,950	5,915	1,128
\$50,000 under \$100,000.....	110	111	21,382	7,775	2,250	5,525	6,597	2,343
\$100,000 under \$500,000.....	24	25	8,941	3,878	891	2,987	3,119	1,539
\$500,000 or more.....	8	10	354	8,308	110	8,198	7,090	4,022
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
CONTRACT CONSTRUCTION								
Total.....	662,492	663,301	19,333,780	5,186,272	2,886,567	2,299,705	3,075,380	625,303
Taxable returns, total.....	529,681	530,237	16,285,734	4,982,290	2,795,697	2,186,593	3,053,624	625,303
Under \$2,000.....	12,081	12,081	64,983	18,261	14,371	3,890	5,874	837
\$2,000 under \$5,000.....	109,548	109,558	1,210,137	414,590	259,813	154,777	159,039	23,850
\$5,000 under \$10,000.....	242,233	242,286	4,346,942	1,776,732	908,580	868,152	915,513	152,818
\$10,000 under \$20,000.....	136,173	136,502	5,388,174	1,797,199	940,419	856,780	1,177,899	222,930
\$20,000 under \$50,000.....	26,640	26,780	3,920,894	743,022	527,091	215,931	593,018	144,872
\$50,000 under \$100,000.....	2,591	2,608	981,451	165,323	111,788	53,535	143,447	50,912
\$100,000 under \$500,000.....	409	416	365,157	59,230	32,461	26,769	51,121	24,721
\$500,000 or more.....	6	6	7,996	7,933	1,174	6,759	7,713	4,363
Nontaxable returns.....	132,811	133,064	3,048,046	203,982	90,870	113,112	21,756	-
<u>Building Construction</u>								
Total.....	105,934	105,938	7,118,354	1,015,256	597,819	417,437	660,679	150,088
Taxable returns, total.....	85,402	85,204	5,923,128	1,019,210	615,610	403,600	657,909	150,088
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	12,367	12,367	337,558	46,374	31,932	14,442	16,302	2,262
\$5,000 under \$10,000.....	34,990	34,990	1,317,360	252,683	145,943	106,740	118,223	19,316
\$10,000 under \$20,000.....	26,420	26,420	1,889,479	357,210	216,399	140,811	230,647	43,604
\$20,000 under \$50,000.....	9,506	9,506	1,765,306	268,458	173,345	95,113	211,919	52,478
\$50,000 under \$100,000.....	1,003	1,003	437,035	63,147	36,087	27,060	54,582	19,493
\$100,000 under \$500,000.....	165	167	151,999	23,612	10,050	13,562	19,604	9,381
\$500,000 or more.....	4	4	5,653	6,384	659	5,725	6,194	3,495
Nontaxable returns.....	20,732	20,734	1,195,226	13,954	117,791	13,837	2,770	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
CONTRACT CONSTRUCTION—Continued								
Heavy Construction, Except Buildings								
Total.....	9,893	9,905	624,026	102,288	54,804	47,484	71,868	16,567
Taxable returns, total.....	6,863	6,875	450,662	99,561	57,079	42,482	69,579	16,567
Under \$2,000.....	3,261	3,261	90,301	20,952	12,835	8,117	9,182	1,328
\$2,000 under \$5,000.....								
\$5,000 under \$10,000.....								
\$10,000 under \$20,000.....								
\$20,000 under \$50,000.....	876	876	121,616	24,252	16,182	8,070	19,482	4,204
\$50,000 under \$100,000.....	179	190	71,026	12,156	7,392	4,764	10,727	3,673
\$100,000 under \$500,000.....	42	43	42,230	7,133	3,437	3,696	6,402	3,244
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,030	3,030	173,364	2,727	12,275	5,002	2,289	-
General Contractors not Allocable								
Total.....	7,697	7,697	426,638	65,054	35,734	29,320	43,364	10,335
Taxable returns, total.....	4,844	4,844	331,742	60,524	38,523	22,001	42,884	10,335
Under \$2,000.....	3,071	3,071	41,060	18,155	6,028	12,127	9,605	1,611
\$2,000 under \$5,000.....								
\$5,000 under \$10,000.....								
\$10,000 under \$20,000.....								
\$20,000 under \$50,000.....	1,677	1,677	206,918	32,652	24,589	8,063	24,818	5,170
\$50,000 under \$100,000.....	60	60	29,341	4,019	4,123	104	3,499	1,232
\$100,000 under \$500,000.....	36	36	54,423	5,698	3,783	1,915	4,962	2,322
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Plumbing, Heating, and Air Conditioning								
Total.....	53,973	53,997	2,284,017	506,333	331,435	174,898	320,202	66,670
Taxable returns, total.....	43,241	43,265	2,003,312	490,763	320,863	169,900	318,556	66,670
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,940	4,940	103,518	19,103	11,463	7,640	6,185	875
\$5,000 under \$10,000.....	19,320	19,320	547,012	151,937	91,491	60,446	85,154	14,578
\$10,000 under \$20,000.....	14,970	14,970	725,909	200,328	120,655	79,673	131,099	25,111
\$20,000 under \$50,000.....	3,575	3,599	510,014	99,834	81,961	17,873	79,624	19,619
\$50,000 under \$100,000.....	244	244	82,710	15,811	12,535	3,276	13,391	5,010
\$100,000 under \$500,000.....	25	25	30,683	3,482	2,547	935	2,984	1,460
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	10,732	10,732	280,705	15,570	10,572	4,998	1,646	-
Painting, Paperhanging, and Decorating								
Total.....	106,932	106,932	1,193,473	677,608	358,603	319,005	368,542	68,667
Taxable returns, total.....	86,326	86,326	1,037,486	643,267	337,682	305,585	368,121	68,667
Under \$2,000.....	4,370	4,370	7,882	6,039	5,511	528	2,033	292
\$2,000 under \$5,000.....	23,653	23,653	160,876	86,564	62,161	24,403	31,261	4,652
\$5,000 under \$10,000.....	38,515	38,515	398,133	139,164	138,837	150,983	25,392	13,979
\$10,000 under \$20,000.....	18,385	18,385	333,249	229,036	102,866	126,170	149,392	28,787
\$20,000 under \$50,000.....	1,285	1,285	107,589	34,562	23,363	11,199	27,260	6,682
\$50,000 under \$100,000.....	102	102	24,128	6,610	3,706	2,904	5,338	2,012
\$100,000 under \$500,000.....	16	16	5,629	2,455	911	1,544	1,854	850
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	20,606	20,606	155,987	34,341	20,921	13,420	421	-
Electrical Work								
Total.....	40,640	40,693	1,201,419	376,454	205,526	170,928	240,280	51,152
Taxable returns, total.....	34,556	34,609	1,068,915	366,248	197,188	169,060	239,653	51,152
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	5,533	5,533	76,367	21,827	12,575	9,252	10,971	1,762
\$5,000 under \$10,000.....	14,026	14,026	225,590	105,911	48,840	57,071	58,117	9,978
\$10,000 under \$20,000.....	11,419	11,472	367,119	150,766	70,445	80,321	97,939	18,746
\$20,000 under \$50,000.....	2,236	2,236	260,471	63,057	44,893	18,164	51,092	12,718
\$50,000 under \$100,000.....	295	295	111,106	17,650	15,394	2,256	16,056	5,349
\$100,000 under \$500,000.....	38	38	27,091	5,442	4,553	889	5,046	2,538
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	6,084	6,084	132,504	10,206	8,338	1,868	627	-
Masonry, Stonework, and Plastering								
Total.....	44,251	44,251	1,300,527	350,982	223,474	127,508	198,327	38,823
Taxable returns, total.....	36,998	36,998	1,121,700	337,913	214,417	123,496	198,263	38,823
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	6,481	6,481	86,526	24,423	15,410	9,013	8,586	1,298
\$5,000 under \$10,000.....	20,376	20,376	357,547	149,841	83,754	66,087	76,172	12,834
\$10,000 under \$20,000.....	8,567	8,567	415,557	114,888	75,050	39,838	73,628	13,979
\$20,000 under \$50,000.....	1,422	1,422	212,489	38,541	32,369	6,172	30,806	7,395
\$50,000 under \$100,000.....	142	142	43,037	8,868	7,082	1,786	7,917	2,740
\$100,000 under \$500,000.....	10	10	6,544	1,352	752	600	1,154	577
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	7,253	7,253	178,827	13,069	9,057	4,012	64	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CONTRACT CONSTRUCTION—Continued								
Carpentering and Flooring								
Total.....	153,930	153,930	1,005,091	984,780	423,229	501,431	503,043	91,062
Taxable returns, total.....	122,400	122,400	1,300,513	915,997	439,784	470,213	502,300	91,062
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	32,108	32,108	133,058	122,597	73,898	48,099	45,887	7,028
\$5,000 under \$10,000.....	63,102	63,102	555,254	456,432	213,571	242,861	231,272	38,566
\$10,000 under \$20,000.....	22,030	22,030	454,429	290,005	120,993	109,072	190,097	36,191
\$20,000 under \$50,000.....	1,391	1,391	129,095	35,740	22,746	12,994	28,832	6,978
\$50,000 under \$100,000.....	67	67	30,452	4,314	4,015	799	3,972	1,533
\$100,000 under \$500,000.....	12	12	0,365	1,513	1,068	445	1,426	642
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	31,470	31,470	258,573	68,783	43,505	25,278	677	-
Roofing and Sheet Metal Work								
Total.....	25,871	25,923	745,480	205,255	134,062	71,193	118,038	23,935
Taxable returns, total.....	20,261	20,313	609,828	191,099	125,605	65,434	118,034	23,935
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,239	4,239	82,319	15,368	10,322	5,046	6,163	938
\$5,000 under \$10,000.....	9,296	9,296	186,000	88,306	40,834	21,422	34,310	5,759
\$10,000 under \$20,000.....	5,429	5,429	239,775	72,817	40,344	31,873	48,859	9,374
\$20,000 under \$50,000.....	957	1,009	136,622	28,086	21,928	0,158	23,181	5,863
\$50,000 under \$100,000.....	90	90	37,112	5,376	4,576	800	4,824	1,679
\$100,000 under \$500,000.....	6	6	0,333	701	589	112	642	315
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	5,610	5,610	70,152	14,156	3,397	5,759	4	-
Concrete Work								
Total.....	10,347	10,347	463,823	94,254	59,600	34,054	58,154	11,877
Taxable returns, total.....	3,698	3,698	370,847	91,204	60,577	30,627	57,040	11,877
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	5,049	5,049	115,981	28,537	10,840	11,697	12,213	1,883
\$10,000 under \$20,000.....	2,970	2,970	143,259	41,038	20,706	14,332	27,539	5,220
\$20,000 under \$50,000.....	624	624	94,908	17,582	13,339	3,743	14,269	3,508
\$50,000 under \$100,000.....	43	43	16,388	2,956	2,574	382	2,595	785
\$100,000 under \$500,000.....	7	7	0,311	1,091	618	473	1,024	481
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Miscellaneous Special Trade Contractors								
Total.....	73,322	73,376	1,727,384	581,740	290,426	291,314	354,212	68,067
Taxable returns, total.....	58,080	58,082	1,383,173	551,211	279,904	271,247	343,475	68,067
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	11,821	11,821	124,051	47,050	25,577	21,479	20,327	3,134
\$5,000 under \$10,000.....	25,861	25,861	377,803	193,256	75,557	117,099	100,843	16,519
\$10,000 under \$20,000.....	15,267	15,267	438,302	204,284	100,145	104,139	135,840	24,632
\$20,000 under \$50,000.....	2,984	2,980	324,797	80,274	60,334	19,940	64,667	15,393
\$50,000 under \$100,000.....	250	250	81,492	16,527	12,149	4,378	5,311	5,311
\$100,000 under \$500,000.....	49	49	25,877	6,725	4,008	2,717	5,863	2,858
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	15,242	15,294	344,211	30,529	10,462	20,067	10,737	-
Contractors not Allocable								
Total.....	22,211	22,213	452,347	180,152	83,312	96,840	111,153	23,119
Taxable returns, total.....	10,923	10,923	304,563	172,510	78,251	94,265	110,685	23,119
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	3,490	3,490	23,928	13,163	5,117	8,046	4,973	677
\$5,000 under \$10,000.....	6,651	6,651	128,419	47,291	27,732	19,559	24,898	4,126
\$10,000 under \$20,000.....	5,591	5,591	129,304	73,477	20,741	46,736	50,230	9,631
\$20,000 under \$50,000.....	1,085	1,085	98,117	29,509	16,738	12,771	23,034	5,483
\$50,000 under \$100,000.....	97	97	10,720	6,771	1,263	5,503	5,383	2,040
\$100,000 under \$500,000.....	7	7	1,672	750	145	611	648	294
\$500,000 or more.....	2	2	2,343	1,549	515	1,034	1,519	868
Nontaxable returns.....	5,288	5,290	57,784	7,630	5,061	2,575	468	-
MANUFACTURING								
Total.....	171,543	172,333	6,672,726	1,765,794	757,474	1,008,320	1,196,393	287,388
Taxable returns, total.....	132,089	132,798	5,491,440	1,724,122	700,821	957,301	1,182,811	287,388
Under \$2,000.....	3,101	3,101	33,499	5,017	3,554	1,463	1,507	213
\$2,000 under \$5,000.....	21,044	21,044	202,676	79,665	37,737	41,928	32,357	4,662
\$5,000 under \$10,000.....	44,416	44,597	918,283	329,415	117,560	211,855	172,157	28,154
\$10,000 under \$20,000.....	44,790	45,074	1,507,783	613,483	236,541	376,942	414,883	78,427
\$20,000 under \$50,000.....	1,403	15,575	1,798,447	449,510	250,772	198,744	360,417	89,516
\$50,000 under \$100,000.....	2,145	2,244	599,165	142,340	81,742	60,598	120,836	44,626
\$100,000 under \$500,000.....	526	548	279,474	83,799	35,770	48,029	70,255	35,298
\$500,000 or more.....	14	15	32,003	20,887	3,145	17,742	10,399	6,492
Nontaxable returns.....	39,454	39,535	1,181,286	41,672	19,347	51,019	13,582	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING—Continued								
<u>Food and Kindred Products</u>								
Total.....	9,066	9,075	969,542	78,158	38,677	39,481	55,293	14,244
Taxable returns, total.....	5,699	5,707	740,095	74,215	37,040	37,175	54,524	14,244
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	4,767	4,767	364,422	35,248	16,310	18,938	21,369	3,648
\$10,000 under \$20,000.....	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	762	768	275,067	25,167	12,084	13,083	21,321	5,669
\$50,000 under \$100,000.....	150	150	83,049	10,462	7,424	3,038	8,927	3,464
\$100,000 under \$500,000.....	20	22	17,557	3,338	1,222	2,116	2,907	1,463
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,367	3,368	229,447	3,943	1,637	2,306	769	-
<u>Apparel and Other Textile Products</u>								
Total.....	7,184	7,208	519,775	73,092	47,132	25,960	54,252	13,975
Taxable returns, total.....	5,219	5,243	469,240	75,942	52,394	23,548	53,751	13,975
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	2,723	2,723	70,350	14,862	8,823	6,039	7,746	1,287
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-
\$10,000 under \$20,000.....	1,355	1,355	110,950	19,531	13,495	6,036	12,531	2,533
\$20,000 under \$50,000.....	1,033	1,055	215,117	31,968	24,317	7,651	26,032	6,963
\$50,000 under \$100,000.....	88	89	50,019	5,501	4,192	1,309	4,408	1,632
\$100,000 under \$500,000.....	19	20	22,804	3,311	1,667	1,644	2,429	1,237
\$500,000 or more.....	1	1	-	769	100	869	605	323
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
<u>Lumber and Wood Products, Except Furniture</u>								
Total.....	45,921	45,947	1,485,927	309,226	139,028	170,198	196,117	43,289
Taxable returns, total.....	26,630	26,656	1,091,392	285,143	135,129	150,014	190,573	43,289
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	6,720	6,720	74,167	24,523	11,107	13,416	9,006	1,260
\$5,000 under \$10,000.....	8,907	8,907	151,526	63,661	20,549	43,112	31,680	4,850
\$10,000 under \$20,000.....	6,784	6,784	303,684	92,792	42,880	49,912	65,262	11,792
\$20,000 under \$50,000.....	2,327	2,352	367,218	66,240	42,943	23,297	53,580	12,361
\$50,000 under \$100,000.....	311	311	111,525	20,022	11,721	8,301	17,645	6,368
\$100,000 under \$500,000.....	65	65	52,458	10,349	4,477	5,872	8,991	4,228
\$500,000 or more.....	4	5	19,146	4,999	460	4,539	3,798	2,346
Nontaxable returns.....	19,291	19,291	394,535	24,083	3,899	20,184	5,544	-
<u>Printing, Publishing, and Allied Industries</u>								
Total.....	29,804	30,141	808,679	354,543	130,697	223,846	234,790	55,769
Taxable returns, total.....	26,151	26,411	719,852	350,066	132,519	217,547	234,662	55,769
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	2,763	2,763	28,096	10,503	4,050	6,453	4,643	743
\$5,000 under \$10,000.....	9,930	10,058	178,521	78,466	31,516	46,950	39,663	6,525
\$10,000 under \$20,000.....	9,129	9,183	249,700	126,077	52,302	73,775	90,862	17,624
\$20,000 under \$50,000.....	3,116	3,191	192,568	90,142	33,314	56,828	70,702	18,021
\$50,000 under \$100,000.....	263	265	32,655	16,602	5,026	11,576	13,792	5,126
\$100,000 under \$500,000.....	107	108	22,513	17,269	4,582	12,687	13,009	6,616
\$500,000 or more.....	3	3	487	9,609	300	9,309	1,464	1,038
Nontaxable returns.....	3,653	3,730	88,827	4,477	1,822	6,299	128	-
<u>Stone, Clay, and Glass Products</u>								
Total.....	8,501	8,501	346,114	104,087	37,647	66,440	67,847	14,924
Taxable returns, total.....	7,501	7,501	306,438	99,499	36,370	63,129	65,952	14,924
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	2,990	2,990	63,283	21,490	5,479	16,011	11,031	1,848
\$5,000 under \$10,000.....	3,254	3,254	118,406	44,203	14,551	29,652	27,872	5,188
\$10,000 under \$20,000.....	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	815	815	87,238	24,017	11,287	12,730	19,157	4,670
\$50,000 under \$100,000.....	88	88	25,571	6,229	3,939	2,290	5,533	2,077
\$100,000 under \$500,000.....	17	17	10,555	2,625	991	1,634	2,203	1,119
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
<u>Fabricated Metal Products</u>								
Total.....	8,768	8,781	361,422	103,693	51,276	52,417	74,420	19,902
Taxable returns, total.....	6,587	6,599	282,305	99,867	50,901	48,966	73,094	19,902
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	3,141	3,141	62,088	19,627	9,409	10,218	10,330	1,628
\$10,000 under \$20,000.....	2,234	2,234	44,596	30,191	5,750	24,441	20,523	3,999
\$20,000 under \$50,000.....	973	973	106,959	29,070	23,317	5,753	23,967	6,078
\$50,000 under \$100,000.....	185	195	36,068	12,260	8,184	4,076	10,379	4,052
\$100,000 under \$500,000.....	53	55	32,390	7,893	4,020	3,873	7,191	3,742
\$500,000 or more.....	1	1	244	826	221	605	704	403
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
MANUFACTURING—Continued								
Machinery, Except Electric								
Total.....	18,725	18,780	769,330	254,913	135,200	119,713	178,431	42,281
Taxable returns, total.....	17,586	17,640	654,358	254,083	135,370	118,713	176,464	42,281
Under \$2,000.....	6,414	6,414	110,238	39,278	19,920	19,358	21,168	3,402
\$2,000 under \$5,000.....								
\$5,000 under \$10,000.....								
\$10,000 under \$20,000.....								
\$20,000 under \$50,000.....								
\$50,000 under \$100,000.....	378	378	88,083	23,177	17,336	5,841	20,377	7,210
\$100,000 under \$500,000.....	88	89	36,541	12,841	8,361	4,480	11,691	5,888
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Other Manufacturing								
Total.....	20,590	20,771	508,236	237,656	85,798	151,858	164,153	39,781
Taxable returns, total.....	18,698	18,679	485,440	239,219	88,920	150,299	164,059	39,781
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	4,031	4,031	31,856	15,259	6,767	8,492	5,904	728
\$5,000 under \$10,000.....	5,422	5,422	66,770	40,938	8,124	32,814	22,530	3,906
\$10,000 under \$20,000.....	6,419	6,596	138,457	87,309	26,037	61,272	58,405	11,257
\$20,000 under \$50,000.....	2,214	2,214	153,540	62,276	31,747	30,529	48,905	12,145
\$50,000 under \$100,000.....	339	343	58,030	21,890	10,815	11,075	18,450	6,709
\$100,000 under \$500,000.....	73	73	36,787	11,547	5,430	6,117	9,865	5,036
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES								
Total.....	282,854	285,910	6,174,955	2,156,059	925,258	1,230,801	1,302,399	262,581
Taxable returns, total.....	206,656	208,969	4,449,034	2,005,397	870,906	1,134,491	1,266,643	262,581
Under \$2,000.....	6,514	6,514	38,772	10,344	8,065	2,279	2,724	396
\$2,000 under \$5,000.....	39,673	40,345	419,491	148,278	73,174	75,104	57,556	8,445
\$5,000 under \$10,000.....	90,267	91,108	1,278,153	660,016	271,391	388,625	343,399	54,698
\$10,000 under \$20,000.....	59,200	59,830	1,566,171	773,086	335,663	437,423	531,900	98,233
\$20,000 under \$50,000.....	3,650	3,747	890,408	271,301	147,372	123,729	214,431	49,336
\$50,000 under \$100,000.....	1,054	1,112	173,207	69,965	26,322	43,643	58,564	20,692
\$100,000 under \$500,000.....	279	290	79,240	47,014	8,549	38,465	37,316	18,757
\$500,000 or more.....	19	21	3,592	25,393	170	25,223	21,153	12,024
Nontaxable returns.....	76,198	76,941	1,725,921	150,662	54,352	96,310	35,756	-
Taxicabs								
Total.....	31,992	31,993	226,013	197,190	75,140	122,050	96,599	17,655
Taxable returns, total.....	25,386	25,387	177,216	181,519	65,766	115,753	96,258	17,655
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	8,069	8,069	54,095	29,027	20,986	8,041	11,794	1,833
\$5,000 under \$10,000.....	12,354	12,354	75,874	95,622	31,147	61,475	45,438	7,748
\$10,000 under \$20,000.....	4,000	4,000	35,491	49,071	11,938	37,133	31,430	5,976
\$20,000 under \$50,000.....	255	255	3,775	7,174	495	6,679	5,044	1,176
\$50,000 under \$100,000.....	32	33	5,830	2,022	195	1,827	1,796	638
\$100,000 under \$500,000.....	4	4	346	545	49	496	505	244
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	6,606	6,606	48,797	15,671	9,374	6,297	341	-
Other Local Transportation								
Total.....	20,345	21,017	254,855	155,439	56,720	98,719	90,506	16,818
Taxable returns, total.....	14,812	15,217	174,122	136,045	46,456	89,589	84,580	16,818
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,163	4,499	19,921	15,025	8,189	6,836	5,505	765
\$5,000 under \$10,000.....	4,689	4,689	45,878	35,432	11,889	23,543	16,805	2,609
\$10,000 under \$20,000.....	4,435	4,602	58,851	57,540	14,132	43,408	40,927	7,587
\$20,000 under \$50,000.....	803	805	41,585	21,937	10,289	11,648	17,042	3,977
\$50,000 under \$100,000.....	49	49	6,225	4,020	1,494	2,526	3,378	1,387
\$100,000 under \$500,000.....	1	1	18	1,017	-	1,017	717	463
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	5,533	5,700	80,733	19,394	10,264	9,130	5,926	-
Trucking, Local and Long Distance								
Total.....	13,971	14,216	4,521,509	1,354,113	637,255	716,858	812,807	149,356
Taxable returns, total.....	13,923	13,708	3,110,638	1,243,187	598,202	644,985	786,293	149,356
Under \$2,000.....	4,498	4,498	33,927	6,998	5,963	1,035	2,226	320
\$2,000 under \$5,000.....	23,335	23,835	89,710	37,421	52,289	34,622	5,027	5,027
\$5,000 under \$10,000.....	61,076	61,580	938,904	440,855	191,886	248,969	234,006	36,801
\$10,000 under \$20,000.....	39,799	40,043	1,077,475	517,133	244,384	272,749	357,972	65,151
\$20,000 under \$50,000.....	5,169	5,204	607,325	141,957	95,125	46,832	115,836	25,009
\$50,000 under \$100,000.....	468	469	122,932	30,357	18,586	11,771	26,784	9,344
\$100,000 under \$500,000.....	74	75	45,451	7,966	4,767	3,199	8,828	4,178
\$500,000 or more.....	4	4	1,666	6,211	70	6,141	6,019	3,526
Nontaxable returns.....	58,048	58,508	1,410,871	110,926	39,053	71,873	26,514	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued								
<u>Water Transportation</u>								
Total.....	7,942	7,965	169,142	110,098	26,464	83,634	78,407	21,635
Taxable returns, total.....	6,993	7,016	133,674	109,544	29,916	79,628	77,455	21,635
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	2,179	2,179	19,725	16,141	3,866	12,275	10,475	1,869
\$10,000 under \$20,000.....	2,355	2,355	51,977	31,130	9,288	21,842	21,452	4,137
\$20,000 under \$50,000.....	994	994	32,785	28,869	13,905	14,964	22,314	5,493
\$50,000 under \$100,000.....	159	180	7,944	10,759	1,420	9,339	8,383	2,866
\$100,000 under \$500,000.....	73	75	7,086	14,170	10	14,160	10,653	5,496
\$500,000 or more.....	4	4	274	3,844	1	3,843	2,622	1,536
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
<u>Air Transportation</u>								
Total.....	4,047	4,048	79,495	60,336	13,938	64,274	46,508	15,723
Taxable returns, total.....	2,912	2,913	62,507	63,385	4,868	58,517	46,455	15,723
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000.....	1,884	1,884	41,138	21,470	4,432	17,038	14,227	2,624
\$20,000 under \$50,000.....	581	581	12,434	16,293	856	15,437	12,452	3,102
\$50,000 under \$100,000.....	102	103	8,328	11,628	1,269	11,897	8,529	3,878
\$100,000 under \$500,000.....	9	9	143	13,437	1,276	13,713	11,226	6,116
\$500,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
<u>Travel Agencies</u>								
Total.....	4,368	4,461	222,644	61,733	18,419	43,314	42,124	10,377
Taxable returns, total.....	3,842	3,857	200,413	61,229	17,990	43,239	41,979	10,377
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000.....	3,088	3,093	131,067	34,581	9,925	24,656	22,350	4,373
\$20,000 under \$50,000.....	649	653	62,086	18,167	7,513	10,654	13,017	3,291
\$50,000 under \$100,000.....	85	86	6,530	5,687	372	5,315	4,583	1,744
\$100,000 under \$500,000.....	20	20	730	2,794	180	2,614	2,029	969
\$500,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
<u>Electric, Gas, and Sanitary Services</u>								
Total.....	13,739	13,741	277,017	129,635	70,142	59,493	79,082	15,805
Taxable returns, total.....	12,012	12,014	252,590	125,746	64,727	61,019	78,351	15,805
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000.....	3,626	3,626	100,343	50,582	26,502	24,080	34,017	6,404
\$20,000 under \$50,000.....	631	631	43,056	18,674	9,633	9,041	14,961	3,472
\$50,000 under \$100,000.....	52	52	7,024	3,496	1,462	2,034	3,127	1,196
\$100,000 under \$500,000.....	18	20	2,564	3,290	885	2,405	2,314	1,137
\$500,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
WHOLESALE AND RETAIL TRADE								
Total.....	1,850,021	1,909,640	106,886,227	16,437,368	7,644,409	8,792,959	10,594,533	2,346,309
Taxable returns, total.....	1,443,071	1,485,511	90,751,143	15,999,334	7,666,479	8,332,845	10,532,235	2,346,309
Under \$2,000.....	36,780	37,452	600,330	55,886	27,308	28,578	15,467	2,197
\$2,000 under \$5,000.....	232,335	238,596	6,993,780	866,636	432,958	433,678	333,393	49,355
\$5,000 under \$10,000.....	589,651	606,317	24,205,595	4,414,267	1,778,241	2,636,026	2,337,419	392,237
\$10,000 under \$20,000.....	446,312	458,530	31,296,531	6,007,727	2,805,957	3,201,770	4,065,974	781,993
\$20,000 under \$50,000.....	123,962	129,564	22,217,604	3,512,452	2,132,441	1,380,011	2,812,296	712,321
\$50,000 under \$100,000.....	12,102	12,958	4,321,025	783,595	400,841	382,754	666,808	251,340
\$100,000 under \$500,000.....	1,869	2,027	1,077,143	283,409	87,128	196,281	236,976	118,952
\$500,000 or more.....	60	67	39,135	75,352	1,605	73,747	63,902	37,914
Nontaxable returns.....	406,950	424,129	16,135,084	438,044	122,070	460,114	62,298	-
<u>Wholesale Trade</u>								
Total.....	265,807	268,392	20,432,113	3,226,428	1,795,988	1,430,440	2,232,094	560,711
Taxable returns, total.....	219,076	220,779	17,963,913	3,185,282	1,779,007	1,406,275	2,224,694	560,711
Under \$2,000.....	3,488	3,488	56,705	5,564	3,235	2,329	1,879	271
\$2,000 under \$5,000.....	24,802	24,803	743,536	90,726	49,131	41,595	34,928	5,415
\$5,000 under \$10,000.....	73,043	73,151	3,156,553	552,202	268,831	283,371	275,754	46,361
\$10,000 under \$20,000.....	76,340	76,999	5,578,778	1,049,350	578,890	470,460	704,309	136,295
\$20,000 under \$50,000.....	36,074	36,823	6,232,649	1,050,444	653,569	396,875	834,512	213,782
\$50,000 under \$100,000.....	4,490	4,640	1,670,570	294,194	176,902	117,292	251,171	96,033
\$100,000 under \$500,000.....	820	854	495,570	122,112	46,727	75,385	104,230	52,215
\$500,000 or more.....	19	21	29,552	20,690	1,722	18,968	17,911	10,339
Nontaxable returns.....	46,731	47,613	2,468,200	41,146	16,981	24,165	7,400	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Wholesale Trade—Continued								
Motor vehicles and automotive equipment								
Total.....	13,766	13,904	1,074,227	159,828	92,501	67,367	113,767	27,728
Taxable returns, total.....	12,367	12,500	1,017,070	160,437	93,082	67,355	113,758	27,728
Under \$2,000.....	6,072	6,072	269,320	35,469	21,763	13,706	17,669	2,944
\$2,000 under \$5,000.....	4,421	4,490	340,194	60,563	34,461	26,102	42,158	8,323
\$5,000 under \$10,000.....	1,657	1,700	324,379	46,497	27,528	18,969	38,565	9,814
\$10,000 under \$20,000.....	174	185	66,764	11,629	6,426	5,203	9,785	3,838
\$20,000 under \$50,000.....	42	52	15,885	5,717	3,943	1,774	5,084	2,529
\$50,000 or more.....	1	1	23	502	139	541	497	280
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Drugs, chemicals, and allied products								
Total.....	5,337	5,260	252,249	80,900	40,720	40,180	57,830	14,729
Taxable returns, total.....	4,732	4,755	240,745	79,208	39,017	40,191	57,830	14,729
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	3,624	3,624	121,352	40,144	18,183	21,961	25,537	4,833
\$5,000 under \$10,000.....	1,063	1,085	100,696	32,287	18,382	13,905	20,256	7,194
\$10,000 under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$50,000.....	20	21	4,025	3,887	1,440	2,447	3,108	1,649
\$50,000 or more.....	2	2	80	1,442	122	1,320	1,133	593
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Piece goods, notions, and apparel								
Total.....	11,330	11,330	465,081	170,083	91,344	78,739	120,804	31,585
Taxable returns, total.....	10,360	10,360	439,720	169,964	94,796	75,168	120,370	31,585
Under \$2,000.....	3,793	3,793	72,689	26,043	10,279	15,764	11,763	1,941
\$2,000 under \$5,000.....	4,132	4,132	131,330	56,881	29,621	27,260	38,030	7,459
\$5,000 under \$10,000.....	2,102	2,102	144,017	60,149	42,181	17,968	47,972	12,504
\$10,000 under \$20,000.....	287	287	57,706	19,202	9,065	10,137	16,405	6,488
\$20,000 under \$50,000.....	45	45	16,619	6,419	3,789	3,630	5,206	2,548
\$50,000 or more.....	1	1	7,359	1,270	261	409	994	645
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Groceries and related products								
Total.....	41,842	42,070	4,782,051	433,316	249,350	183,966	283,771	64,210
Taxable returns, total.....	35,505	35,625	4,254,562	426,868	248,178	178,690	282,912	64,210
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	3,031	3,031	221,970	11,775	7,897	3,878	4,745	684
\$5,000 under \$10,000.....	15,302	15,326	955,634	114,062	57,437	56,625	57,478	9,551
\$10,000 under \$20,000.....	12,750	12,777	1,485,811	167,526	103,544	63,982	112,201	21,181
\$20,000 under \$50,000.....	3,166	3,223	1,191,553	92,708	59,342	33,366	74,362	19,033
\$50,000 under \$100,000.....	444	476	289,913	29,540	16,396	13,144	24,745	9,111
\$100,000 under \$500,000.....	67	67	96,577	9,640	3,571	6,069	8,529	4,269
\$500,000 or more.....	1	1	219	538	6	532	483	328
Nontaxable returns.....	6,337	6,445	527,489	6,448	1,172	5,276	859	-
Farm products—raw materials								
Total.....	16,429	16,574	3,551,951	131,436	60,761	70,675	102,365	24,108
Taxable returns, total.....	10,430	10,549	2,720,583	139,099	65,677	73,422	100,334	24,108
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	3,908	3,918	515,008	27,990	9,262	18,028	15,051	2,369
\$5,000 under \$10,000.....	3,420	3,507	794,547	48,457	24,609	25,848	34,571	6,775
\$10,000 under \$20,000.....	1,301	1,309	1,076,355	39,501	22,781	16,720	32,945	8,188
\$20,000 under \$50,000.....	209	212	209,937	12,980	7,255	5,725	11,241	4,006
\$50,000 under \$100,000.....	29	29	34,126	4,754	1,224	3,530	4,259	2,154
\$100,000 under \$500,000.....	1	1	1	618	118	636	594	312
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	5,999	6,025	831,368	17,663	14,916	12,747	2,031	-
Electrical goods								
Total.....	5,870	5,873	380,535	89,855	51,877	37,978	63,155	16,359
Taxable returns, total.....	4,512	4,515	369,864	86,321	50,916	35,405	62,760	16,359
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	3,089	3,091	146,727	37,510	19,298	18,212	23,644	4,540
\$5,000 under \$10,000.....	1,275	1,276	171,376	37,077	24,929	12,148	28,763	7,350
\$10,000 under \$20,000.....	122	122	40,381	7,283	4,411	2,872	6,326	2,415
\$20,000 under \$50,000.....	26	26	11,380	4,451	2,278	2,173	4,027	2,054
\$50,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Wholesale Trade—Continued								
Hardware, and plumbing and heating equipment and supplies								
Total.....	5,198	5,277	363,577	81,590	54,700	26,890	57,591	15,073
Taxable returns, total.....	5,017	5,044	335,338	82,034	54,964	27,070	57,591	15,073
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	2,271	2,271	84,540	10,090	9,701	6,329	7,741	1,326
\$5,000 under \$10,000.....	1,486	1,486	71,801	20,009	12,034	8,575	13,195	2,591
\$10,000 under \$20,000.....	1,119	1,143	138,603	34,145	20,938	7,207	27,111	7,148
\$20,000 under \$50,000.....	112	113	24,247	7,187	4,270	2,617	6,110	2,321
\$50,000 under \$100,000.....	29	31	16,147	4,003	1,601	2,342	3,434	1,687
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Machinery, equipment, and supplies								
Total.....	23,470	23,083	1,401,750	334,883	184,829	150,054	241,200	64,234
Taxable returns, total.....	20,569	20,720	1,200,403	334,027	181,720	152,307	240,326	64,234
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	2,757	2,757	40,054	10,092	4,149	6,543	3,803	580
\$5,000 under \$10,000.....	6,016	6,016	191,107	40,845	18,502	28,343	22,247	3,602
\$10,000 under \$20,000.....	7,145	7,275	379,907	99,155	58,598	40,557	69,295	13,836
\$20,000 under \$50,000.....	4,027	4,027	473,105	122,303	74,106	48,197	96,846	25,203
\$50,000 under \$100,000.....	502	522	133,080	32,394	20,559	11,835	27,916	10,395
\$100,000 under \$500,000.....	120	121	42,272	17,424	5,614	11,610	15,278	7,657
\$500,000 or more.....	2	2	212	5,214	18	5,222	4,941	2,961
Nontaxable returns.....	2,901	2,903	135,347	850	3,109	12,253	880	-
Alcoholic beverages								
Total.....	2,719	2,788	781,831	53,813	38,027	15,180	42,362	12,125
Taxable returns, total.....	2,533	2,550	720,899	54,281	38,811	15,470	42,362	12,125
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	1,041	1,051	292,982	18,401	13,222	5,264	11,518	2,118
\$10,000 under \$20,000.....	724	729	288,305	22,307	16,073	6,234	18,914	4,894
\$20,000 under \$50,000.....	141	142	101,895	9,963	7,363	2,600	8,807	3,549
\$50,000 under \$100,000.....	27	27	37,057	3,525	2,153	1,372	3,123	1,504
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Lumber and construction materials								
Total.....	6,415	6,421	630,103	88,335	49,241	39,094	61,468	17,333
Taxable returns, total.....	4,991	4,997	553,084	80,175	48,705	37,470	61,463	17,333
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	2,298	2,298	41,217	12,900	10,797	2,109	5,168	831
\$5,000 under \$10,000.....	1,337	1,337	110,784	20,261	9,128	11,133	13,397	2,607
\$10,000 under \$20,000.....	1,079	1,081	224,239	31,022	18,764	12,258	24,275	6,064
\$20,000 under \$50,000.....	235	237	107,010	15,491	8,178	7,313	13,437	5,186
\$50,000 under \$100,000.....	42	44	63,234	5,895	1,838	4,057	5,180	2,045
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Wholesale trade, not elsewhere classified								
Total.....	97,080	98,038	5,842,619	1,149,402	599,111	550,351	786,105	196,890
Taxable returns, total.....	78,872	79,285	5,221,475	1,125,997	589,031	536,366	783,319	196,890
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	8,897	8,897	210,283	34,145	16,727	17,418	14,538	2,267
\$5,000 under \$10,000.....	27,532	27,532	801,523	209,116	93,658	115,458	105,205	17,889
\$10,000 under \$20,000.....	20,478	26,655	1,628,658	364,567	189,459	175,108	245,428	47,147
\$20,000 under \$50,000.....	12,523	12,695	1,813,124	358,331	210,184	148,147	283,505	72,099
\$50,000 under \$100,000.....	1,585	1,636	538,751	104,390	62,017	42,373	88,257	33,810
\$100,000 under \$500,000.....	258	271	121,857	38,480	15,141	23,339	32,127	15,958
\$500,000 or more.....	11	11	21,503	14,226	941	13,285	12,932	7,530
Nontaxable returns.....	18,214	18,753	621,144	23,405	9,480	13,985	2,780	-
Wholesale trade not allocable								
Total.....	37,112	37,174	900,079	474,070	282,927	191,743	320,322	83,013
Taxable returns, total.....	29,817	29,879	824,170	462,817	273,510	189,307	320,314	83,013
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,354	4,354	40,313	14,620	8,006	6,614	5,261	835
\$5,000 under \$10,000.....	8,717	8,717	131,166	60,559	39,044	26,915	32,906	5,813
\$10,000 under \$20,000.....	9,382	9,382	244,485	77,770	53,927	33,302	43,302	16,219
\$20,000 under \$50,000.....	6,401	6,453	286,277	184,009	112,361	71,648	143,026	36,491
\$50,000 under \$100,000.....	674	684	90,694	45,001	29,628	15,373	38,929	15,184
\$100,000 under \$500,000.....	120	120	20,791	18,650	5,875	12,775	15,516	7,821
\$500,000 or more.....	2	2	95	2,094	1	2,093	1,278	645
Nontaxable returns.....	7,295	7,295	75,909	11,853	9,417	2,436	8	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade								
Total.....	1,202,314	1,022,070	85,439,751	13,025,609	5,777,080	7,247,929	8,235,438	1,756,485
Taxable returns, total.....	1,204,352	1,250,088	71,708,318	12,629,099	5,811,360	6,817,739	8,181,357	1,756,485
Under \$2,000.....	32,956	33,024	140,869	49,750	23,501	26,249	13,319	1,888
\$2,000 under \$5,000.....	205,940	212,206	6,223,365	770,121	380,647	389,474	294,834	43,338
\$5,000 under \$10,000.....	511,163	527,721	20,381,141	3,822,997	1,494,436	2,328,511	2,040,758	342,215
\$10,000 under \$20,000.....	344,941	376,500	25,400,347	4,890,810	2,205,481	2,685,329	3,316,582	636,934
\$20,000 under \$50,000.....	85,821	90,674	15,704,509	2,404,075	1,448,271	955,804	1,932,728	487,086
\$50,000 under \$100,000.....	7,459	8,164	2,587,814	480,508	220,118	260,390	408,326	152,782
\$100,000 under \$500,000.....	1,026	1,150	559,190	157,262	38,970	118,292	129,588	65,158
\$500,000 or more.....	40	45	9,583	53,576	114	53,690	45,222	27,084
Nontaxable returns.....	356,462	372,588	13,520,433	390,510	133,080	430,190	54,081	-
Building materials dealers								
Total.....	19,937	20,130	1,440,811	211,967	113,442	98,525	144,574	34,160
Taxable returns, total.....	16,292	16,317	1,312,210	208,276	115,709	92,567	144,133	34,160
Under \$2,000.....	2,704	2,704	11,414	48,315	28,223	29,437	29,520	4,720
\$2,000 under \$5,000.....	5,370	5,370	395,540	72,115	38,573	33,542	49,275	9,551
\$5,000 under \$10,000.....	1,800	1,891	378,402	56,473	38,175	18,298	46,636	12,273
\$10,000 under \$20,000.....	258	258	106,409	16,084	8,890	7,794	14,767	5,612
\$20,000 under \$50,000.....	29	29	12,319	4,689	1,243	3,446	3,935	2,004
\$50,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,645	3,813	114,601	3,691	12,267	5,958	441	-
Hardware stores								
Total.....	23,455	23,072	1,337,029	232,548	120,552	105,996	159,080	34,618
Taxable returns, total.....	20,544	20,738	1,238,220	231,420	132,407	99,013	158,732	34,618
Under \$2,000.....	4,204	4,204	39,997	17,103	4,190	12,913	4,548	678
\$2,000 under \$5,000.....	7,105	7,105	286,580	52,117	29,022	23,095	30,588	5,038
\$5,000 under \$10,000.....	6,401	6,568	486,186	87,534	57,809	29,725	62,283	12,242
\$10,000 under \$20,000.....	2,390	2,413	342,435	64,279	38,822	25,457	52,620	13,075
\$20,000 under \$50,000.....	93	97	26,308	5,891	1,813	4,078	4,994	1,808
\$50,000 under \$100,000.....	13	13	3,844	1,002	530	1,132	1,498	688
\$100,000 under \$500,000.....	2	2	354	2,224	136	2,260	1,895	1,045
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	2,911	2,934	99,409	1,128	15,855	6,983	348	-
Farm equipment dealers								
Total.....	12,087	12,101	1,080,478	98,374	37,750	60,624	70,973	15,102
Taxable returns, total.....	8,044	8,707	1,357,092	100,662	48,517	52,145	70,342	15,102
Under \$2,000.....	5,255	5,255	508,349	35,059	14,860	20,199	18,830	2,830
\$2,000 under \$5,000.....	2,450	2,460	491,578	32,870	14,314	18,556	23,793	4,438
\$5,000 under \$10,000.....	382	389	301,293	25,851	15,858	9,993	21,608	5,504
\$10,000 under \$20,000.....	95	96	53,257	6,122	2,979	3,143	5,391	2,029
\$20,000 under \$50,000.....	6	6	2,615	760	506	254	715	301
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,393	3,394	329,380	12,288	10,767	8,479	631	-
Mail order houses								
Total.....	8,008	8,224	107,516	83,499	12,044	71,455	53,562	11,981
Taxable returns, total.....	6,649	6,649	83,930	81,361	9,357	72,004	53,356	11,981
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	3,008	3,008	29,255	21,083	7,114	13,969	11,971	2,038
\$10,000 under \$20,000.....	2,019	2,019	17,225	27,010	751	26,259	17,594	3,357
\$20,000 under \$50,000.....	858	858	21,439	23,557	916	22,641	17,399	4,281
\$50,000 under \$100,000.....	81	81	2,351	5,002	107	4,895	3,869	1,405
\$100,000 under \$500,000.....	13	13	6,420	1,867	211	1,656	1,444	721
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	-	-	-	-	-	-	-	-
Automatic merchandising machine operators								
Total.....	14,841	15,102	433,879	159,601	34,475	125,126	101,065	21,692
Taxable returns, total.....	11,409	12,092	320,974	149,858	32,079	117,779	99,657	21,692
Under \$2,000.....	5,440	5,450	67,415	34,940	5,068	29,872	16,576	2,671
\$2,000 under \$5,000.....	5,050	5,218	103,360	68,646	10,418	58,228	46,894	9,090
\$5,000 under \$10,000.....	1,263	1,263	123,242	35,478	13,272	22,206	27,281	6,519
\$10,000 under \$20,000.....	135	135	17,894	7,818	2,617	5,201	6,691	2,378
\$20,000 under \$50,000.....	21	26	9,063	2,976	704	2,272	2,215	1,034
\$50,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	2,932	3,010	112,905	9,743	2,396	7,347	1,408	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Direct selling establishments								
Total.....	235,695	238,458	1,413,933	1,853,291	250,480	1,602,811	1,045,103	195,658
Taxable returns, total.....	194,492	197,255	1,196,764	1,779,157	226,762	1,552,395	1,041,413	195,658
Under \$2,000.....	6,478	6,478	14,251	9,257	2,758	6,499	2,781	394
\$2,000 under \$5,000.....	26,633	26,633	130,845	100,619	26,304	74,315	40,454	5,866
\$5,000 under \$10,000.....	92,085	94,270	548,497	711,847	98,239	613,608	372,130	63,496
\$10,000 under \$20,000.....	64,696	65,274	416,575	828,648	80,749	747,899	528,300	100,476
\$20,000 under \$50,000.....	4,423	4,423	82,435	113,687	17,743	95,944	85,106	20,171
\$50,000 under \$100,000.....	146	146	3,688	8,758	1,026	7,732	7,059	2,433
\$100,000 under \$500,000.....	30	30	279	4,471	159	4,530	3,732	1,836
\$500,000 or more.....	1	1	194	1,870	2	1,868	1,851	986
Nontaxable returns.....	41,203	41,203	217,169	74,134	23,718	50,416	3,690	-
Variety and other general merchandise stores								
Total.....	48,012	48,597	2,752,625	365,934	181,662	184,272	247,639	55,278
Taxable returns, total.....	34,779	35,300	2,253,215	363,029	188,195	174,834	246,681	55,278
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	7,460	7,537	272,603	26,480	14,627	11,853	10,032	1,441
\$5,000 under \$10,000.....	15,469	15,568	702,254	110,219	47,024	63,195	61,954	10,527
\$10,000 under \$20,000.....	7,806	7,906	694,443	108,804	63,676	45,128	78,395	15,508
\$20,000 under \$50,000.....	3,295	3,512	462,477	93,895	52,221	41,674	76,579	19,486
\$50,000 under \$100,000.....	257	277	85,893	16,847	7,713	9,134	14,573	5,628
\$100,000 under \$500,000.....	30	32	16,017	4,601	1,934	2,667	3,831	1,874
\$500,000 or more.....	2	2	95	1,292	2	1,290	1,166	793
Nontaxable returns.....	13,233	13,297	499,410	2,905	16,533	9,438	958	-
Grocery stores								
Total.....	175,243	177,243	14,562,604	1,101,816	591,869	509,947	677,572	133,521
Taxable returns, total.....	118,842	120,277	11,712,125	1,059,178	591,757	467,421	670,017	133,521
Under \$2,000.....	3,826	3,826	118,646	6,244	4,196	2,048	1,144	160
\$2,000 under \$5,000.....	28,062	28,064	1,319,531	106,499	61,702	44,797	41,589	6,187
\$5,000 under \$10,000.....	52,302	52,876	3,802,732	378,070	188,207	189,863	205,836	34,159
\$10,000 under \$20,000.....	28,173	28,751	3,799,057	373,739	203,064	170,675	260,671	49,743
\$20,000 under \$50,000.....	6,081	6,290	2,208,663	165,520	115,648	49,872	135,486	33,420
\$50,000 under \$100,000.....	359	423	383,874	23,148	16,110	7,038	20,389	7,491
\$100,000 under \$500,000.....	39	47	79,622	5,958	2,830	3,128	4,902	2,361
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	56,401	56,966	2,850,479	42,638	112	42,526	7,555	-
Meat and fish markets								
Total.....	15,068	15,150	1,123,870	117,304	75,665	41,639	66,140	12,882
Taxable returns, total.....	12,236	12,315	964,781	112,269	73,985	38,284	65,725	12,882
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	2,554	2,554	83,506	9,200	4,260	4,940	2,903	407
\$5,000 under \$10,000.....	6,339	6,339	432,769	46,461	33,272	13,189	22,692	3,765
\$10,000 under \$20,000.....	2,690	2,747	308,637	37,816	23,610	14,206	24,740	4,802
\$20,000 under \$50,000.....	647	669	134,369	18,362	12,581	5,781	15,013	3,760
\$50,000 under \$100,000.....	5	5	3,738	319	190	129	286	109
\$100,000 under \$500,000.....	1	1	1,762	111	72	39	91	39
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	2,832	2,835	159,089	5,035	1,680	3,355	415	-
Fruit stores and vegetable markets								
Total.....	10,297	10,299	286,901	46,305	17,526	28,779	23,276	4,843
Taxable returns, total.....	6,152	6,154	184,726	43,324	15,521	27,803	23,216	4,843
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	2,448	2,448	68,289	9,696	6,312	3,384	3,763	560
\$5,000 under \$10,000.....	2,750	2,750	71,996	20,535	7,018	13,517	9,840	1,683
\$10,000 under \$20,000.....	610	610	35,133	10,541	1,460	9,081	7,797	1,579
\$20,000 under \$50,000.....	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	7	7	4,180	904	96	808	843	441
\$100,000 under \$500,000.....	1	3	81	1,007	16	1,013	868	565
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	4,145	4,145	102,175	2,981	2,005	976	60	-
Candy, nut, and confectionery stores								
Total.....	10,626	10,703	268,493	59,485	31,585	27,900	31,099	6,095
Taxable returns, total.....	7,116	7,193	221,017	53,399	31,701	21,698	31,066	6,095
Under \$2,000.....	2,213	2,213	37,493	6,801	3,909	2,892	2,340	341
\$2,000 under \$5,000.....	3,452	3,529	123,398	23,680	16,044	7,636	13,362	2,270
\$5,000 under \$10,000.....	1,268	1,268	48,841	17,024	9,933	7,091	10,583	1,960
\$10,000 under \$20,000.....	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	183	183	11,285	5,894	1,815	4,079	4,781	1,524
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,510	3,510	47,476	6,086	116	6,202	33	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Retail bakeries								
Total.....	10,369	10,523	481,406	90,821	64,652	26,169	57,334	11,319
Taxable returns, total.....	8,770	8,923	434,169	89,547	63,964	25,583	57,317	11,319
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	3,423	3,497	106,374	25,481	14,581	10,900	15,198	2,540
\$10,000 under \$20,000.....	3,191	3,268	215,226	42,150	34,387	7,763	26,622	4,924
\$20,000 under \$50,000.....	484	484	47,862	12,739	8,633	4,106	10,120	2,411
\$50,000 under \$100,000.....	31	33	7,820	1,861	1,311	550	1,665	625
\$100,000 under \$500,000.....	6	6	1,769	907	213	694	736	366
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Fairy products and other food stores								
Total.....	11,735	12,575	498,614	93,237	35,041	58,196	54,437	10,332
Taxable returns, total.....	8,835	8,912	371,272	88,912	37,008	51,904	53,526	10,332
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	4,675	4,752	153,424	34,941	13,511	21,430	17,994	3,010
\$10,000 under \$20,000.....	3,100	3,100	151,127	42,052	16,182	25,870	27,303	5,175
\$20,000 under \$50,000.....	263	263	36,595	8,598	5,053	3,545	7,137	1,975
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	2,900	3,663	127,342	4,325	11,967	6,292	911	-
Motor vehicle dealers								
Total.....	44,038	44,224	6,958,464	403,458	188,399	215,059	274,545	66,533
Taxable returns, total.....	34,008	34,177	5,695,826	405,132	202,330	202,802	273,932	66,533
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	6,416	6,416	284,616	24,351	8,184	16,167	7,803	1,133
\$5,000 under \$10,000.....	13,833	13,833	1,008,955	103,227	32,353	70,874	51,144	8,310
\$10,000 under \$20,000.....	9,384	9,506	1,767,141	129,097	64,852	64,245	90,040	17,644
\$20,000 under \$50,000.....	3,698	3,735	2,025,144	107,167	76,109	31,058	88,745	22,590
\$50,000 under \$100,000.....	375	378	423,625	24,666	16,343	8,319	21,610	8,221
\$100,000 under \$500,000.....	61	61	152,774	9,034	4,522	4,512	7,657	3,859
\$500,000 or more.....	4	4	5,316	7,148	208	6,940	6,821	4,760
Nontaxable returns.....	10,030	10,047	1,262,638	11,674	113,931	12,257	613	-
Tire, battery, and accessory dealers								
Total.....	18,084	18,223	1,287,479	187,137	111,285	75,852	125,483	27,996
Taxable returns, total.....	14,204	14,274	1,148,094	180,681	114,251	66,430	125,129	27,996
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	2,490	2,490	71,964	8,977	4,846	4,131	2,968	425
\$5,000 under \$10,000.....	4,258	4,258	188,849	30,147	12,499	17,648	16,216	2,765
\$10,000 under \$20,000.....	5,256	5,279	492,449	74,039	51,062	22,977	51,034	9,602
\$20,000 under \$50,000.....	2,054	2,099	341,883	56,905	40,011	16,893	45,996	11,684
\$50,000 under \$100,000.....	129	129	41,112	7,990	5,574	2,416	7,010	2,613
\$100,000 under \$500,000.....	17	17	3,837	2,623	258	2,365	1,905	907
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,880	3,949	139,885	6,456	12,966	9,422	354	-
Gasoline service stations								
Total.....	199,182	206,298	17,448,276	1,561,991	919,444	642,547	919,401	176,793
Taxable returns, total.....	159,064	164,314	15,487,706	1,493,221	903,396	589,825	914,993	176,793
Under \$2,000.....	2,229	2,229	76,909	3,516	1,729	1,787	947	132
\$2,000 under \$5,000.....	28,454	29,475	1,472,957	110,584	58,133	52,446	39,836	5,721
\$5,000 under \$10,000.....	75,626	78,185	5,844,089	562,303	302,723	259,580	292,228	48,140
\$10,000 under \$20,000.....	45,301	46,634	6,171,583	605,501	401,130	204,371	410,981	77,688
\$20,000 under \$50,000.....	7,140	7,447	1,763,620	187,753	130,326	57,427	150,371	36,650
\$50,000 under \$100,000.....	277	301	135,333	17,480	7,588	9,892	15,449	5,785
\$100,000 under \$500,000.....	37	42	23,215	6,084	1,762	4,322	5,181	2,677
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	40,118	41,984	2,460,570	68,770	16,048	52,722	4,408	-
Other automotive dealers								
Total.....	17,383	17,346	1,503,304	192,312	62,401	129,911	139,867	34,181
Taxable returns, total.....	12,948	13,100	1,263,451	191,804	69,066	122,738	139,294	34,181
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	4,542	4,542	207,645	35,520	8,504	27,016	20,988	3,718
\$10,000 under \$20,000.....	5,215	5,269	477,137	72,940	27,458	45,482	50,745	9,738
\$20,000 under \$50,000.....	1,856	1,930	424,082	55,303	25,634	29,669	45,476	11,307
\$50,000 under \$100,000.....	193	195	80,880	13,462	6,015	7,447	12,020	4,443
\$100,000 under \$500,000.....	27	27	14,998	3,830	1,078	2,752	3,130	1,527
\$500,000 or more.....	2	2	185	6,375	130	6,405	5,798	3,321
Nontaxable returns.....	4,435	4,446	239,853	508	16,665	7,173	573	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (loss) (Thousand dollars)	Other income (loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Women's ready-to-wear and accessory stores, and fur shops								
Total.....	24,417	24,635	1,121,205	257,041	93,33	153,348	179,546	42,957
Taxable returns, total.....	20,216	20,334	1,018,076	254,740	102,338	151,900	179,546	42,957
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	3,803	3,803	85,200	13,583	3,341	6,233	5,260	797
\$5,000 under \$10,000.....	7,258	7,258	208,668	57,457	11,343	37,609	37,140	6,631
\$10,000 under \$20,000.....	6,492	6,544	336,654	89,781	33,278	56,503	61,225	12,109
\$20,000 under \$50,000.....	2,350	2,394	304,618	70,212	33,345	36,867	56,378	15,178
\$50,000 under \$100,000.....	274	276	62,765	17,230	7,427	9,793	14,110	5,301
\$100,000 under \$500,000.....	38	39	15,171	5,864	1,591	4,272	4,258	2,555
\$500,000 or more.....	1	1	-	618	-	618	575	390
Nontaxable returns.....	4,201	4,301	103,129	4,301	14,145	6,446	-	-
Other apparel and accessory stores								
Total.....	32,744	33,062	1,067,385	340,015	220,122	169,893	276,457	66,815
Taxable returns, total.....	27,812	28,130	1,001,513	301,340	227,329	164,111	276,098	66,815
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	2,863	2,863	62,476	9,612	5,918	5,694	4,430	712
\$5,000 under \$10,000.....	9,332	9,382	34,132	74,434	33,100	41,394	40,189	6,335
\$10,000 under \$20,000.....	10,346	10,450	684,011	140,553	37,553	53,500	96,804	18,943
\$20,000 under \$50,000.....	4,360	4,382	642,419	125,206	82,790	42,416	99,940	25,684
\$50,000 under \$100,000.....	439	473	116,835	27,760	16,914	10,846	23,743	8,954
\$100,000 under \$500,000.....	62	68	25,174	4,457	6,479	8,001	8,001	3,911
\$500,000 or more.....	3	3	30	3,726	13	3,729	2,896	1,756
Nontaxable returns.....	4,932	4,932	165,872	11,325	17,107	5,782	399	-
Furniture stores								
Total.....	24,734	24,119	1,636,239	287,400	131,727	155,682	199,365	51,692
Taxable returns, total.....	19,563	19,610	1,430,083	282,085	136,306	151,779	199,773	51,692
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	7,961	7,961	228,497	56,038	17,093	38,945	26,158	4,299
\$10,000 under \$20,000.....	6,392	6,392	420,255	86,674	42,595	44,079	60,315	11,801
\$20,000 under \$50,000.....	3,176	3,118	560,764	92,801	56,079	36,722	73,968	19,501
\$50,000 under \$100,000.....	508	520	133,387	34,110	13,756	20,354	28,580	11,156
\$100,000 under \$500,000.....	53	53	14,488	3,036	1,911	7,125	11,441	3,517
\$500,000 or more.....	4	4	159	2,569	4	2,565	1,930	1,168
Nontaxable returns.....	5,171	5,116	206,156	1,676	14,579	3,903	92	-
Home furnishings and equipment stores, except appliances								
Total.....	16,516	16,647	758,895	152,292	76,966	76,326	97,169	21,649
Taxable returns, total.....	12,974	13,105	648,923	149,085	77,200	71,885	97,062	21,649
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	5,454	5,531	237,164	42,306	22,887	19,419	22,858	3,915
\$10,000 under \$20,000.....	4,234	4,286	183,302	57,791	28,679	29,112	37,684	7,267
\$20,000 under \$50,000.....	959	961	154,111	29,450	17,112	12,338	23,624	6,144
\$50,000 under \$100,000.....	167	167	35,917	10,339	4,242	6,097	8,497	3,014
\$100,000 under \$500,000.....	12	12	7,767	1,719	559	1,160	1,456	687
\$500,000 or more.....	1	1	-	724	-	724	418	250
Nontaxable returns.....	3,542	3,542	108,972	4,207	1,234	4,441	107	-
Household appliances, radio, TV, and music stores								
Total.....	37,455	37,988	2,179,156	338,148	171,446	166,702	219,085	47,030
Taxable returns, total.....	30,547	31,031	1,884,284	331,606	175,814	155,792	218,292	47,030
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,574	4,574	151,243	17,307	8,131	9,176	7,027	1,055
\$5,000 under \$10,000.....	13,736	13,953	437,018	103,501	41,518	61,983	54,586	9,258
\$10,000 under \$20,000.....	8,510	8,711	658,829	114,495	62,667	51,828	77,607	14,722
\$20,000 under \$50,000.....	2,886	2,983	531,047	79,681	54,436	25,245	65,172	16,530
\$50,000 under \$100,000.....	196	209	81,086	12,868	7,947	4,921	11,340	4,256
\$100,000 under \$500,000.....	15	21	12,299	2,926	281	2,645	2,398	1,284
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	6,908	6,957	294,872	6,542	14,368	10,910	793	-
Eating places								
Total.....	186,371	192,801	7,105,635	1,310,412	609,704	700,708	800,878	164,162
Taxable returns, total.....	132,113	136,515	5,459,574	1,249,475	601,666	647,809	785,910	164,262
Under \$2,000.....	6,522	6,522	91,606	9,823	6,692	3,131	3,152	453
\$2,000 under \$5,000.....	30,661	31,731	634,813	111,384	51,962	59,422	44,984	6,598
\$5,000 under \$10,000.....	51,416	52,798	1,606,011	383,154	164,384	218,770	195,641	32,280
\$10,000 under \$20,000.....	35,579	36,989	1,997,597	474,045	236,896	237,149	321,086	60,239
\$20,000 under \$50,000.....	7,176	7,541	931,589	204,377	118,005	86,372	163,961	40,637
\$50,000 under \$100,000.....	650	802	159,175	40,480	19,445	21,035	34,544	12,345
\$100,000 under \$500,000.....	104	127	37,568	16,765	4,362	12,403	14,026	7,001
\$500,000 or more.....	5	5	1,215	9,447	180	9,267	8,516	4,609
Nontaxable returns.....	54,258	56,286	1,646,061	60,937	8,038	52,899	14,968	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
Retail Trade—Continued								
Drinking places								
Total.....	99,928	101,658	3,203,636	658,839	333,999	324,840	406,456	80,003
Taxable returns, total.....	72,742	73,892	2,582,560	628,839	335,711	293,128	400,331	80,003
Under \$2,000.....	4,104	4,104	66,219	6,524	3,671	2,853	1,278	180
\$2,000 under \$5,000.....	17,102	17,102	411,023	62,791	39,376	23,415	25,115	3,831
\$5,000 under \$10,000.....	30,724	31,235	988,875	230,980	116,302	114,678	132,581	22,572
\$10,000 under \$20,000.....	17,567	18,071	816,307	232,551	123,500	109,051	161,932	31,446
\$20,000 under \$50,000.....	3,010	3,115	268,368	78,293	48,283	30,010	64,350	15,826
\$50,000 under \$100,000.....	201	231	27,195	12,312	3,853	8,459	10,212	3,535
\$100,000 under \$500,000.....	33	33	5,562	4,821	726	4,095	4,316	2,246
\$500,000 or more.....	1	1	11	567	-	567	547	367
Nontaxable returns.....	27,186	27,766	620,076	30,000	11,712	31,712	6,125	-
Drug and proprietary stores								
Total.....	27,139	27,407	2,944,666	435,417	332,108	103,309	324,015	78,386
Taxable returns, total.....	24,758	24,950	2,782,523	438,316	339,278	99,038	323,330	78,386
Under \$2,000.....	7,108	7,108	407,166	49,431	33,380	16,051	26,919	4,646
\$2,000 under \$5,000.....	10,152	10,175	1,052,827	151,362	121,699	29,663	103,949	20,565
\$5,000 under \$10,000.....	6,931	7,084	1,166,163	200,301	161,953	38,348	160,101	40,630
\$10,000 under \$20,000.....	541	555	147,271	34,053	20,899	13,154	29,655	11,273
\$20,000 under \$50,000.....	26	28	4,096	3,169	1,347	1,822	2,706	1,272
\$50,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	2,381	2,457	162,143	12,899	17,170	4,271	685	-
Liquor stores								
Total.....	25,606	26,321	2,479,622	285,706	156,455	129,251	195,513	45,806
Taxable returns, total.....	20,459	21,091	2,174,817	278,325	156,607	121,718	194,535	45,806
Under \$2,000.....	2,573	2,573	82,167	9,443	5,608	3,835	3,518	529
\$2,000 under \$5,000.....	6,351	6,374	450,279	47,931	26,795	21,136	26,600	4,288
\$5,000 under \$10,000.....	8,589	8,871	920,665	118,462	68,536	49,926	81,157	15,458
\$10,000 under \$20,000.....	2,609	2,890	571,820	75,318	45,932	29,386	60,529	15,955
\$20,000 under \$50,000.....	290	323	122,237	18,642	8,084	10,558	5,843	5,843
\$50,000 under \$100,000.....	45	58	26,704	7,118	1,621	5,497	5,770	2,965
\$100,000 under \$500,000.....	2	2	945	1,411	31	1,380	1,305	768
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	5,147	5,230	304,805	7,381	1152	7,533	978	-
Antique and secondhand stores								
Total.....	35,656	35,986	524,631	282,226	50,719	231,507	182,050	45,168
Taxable returns, total.....	25,249	25,479	452,995	271,500	53,999	217,501	182,050	45,168
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	2,671	2,671	44,114	9,609	5,435	4,174	4,007	509
\$5,000 under \$10,000.....	11,145	11,312	155,134	78,335	18,398	59,937	43,602	7,308
\$10,000 under \$20,000.....	6,826	6,879	137,651	90,877	15,200	75,677	60,985	11,727
\$20,000 under \$50,000.....	1,610	1,610	76,521	45,729	11,591	34,138	36,576	9,620
\$50,000 under \$100,000.....	387	397	21,144	25,843	4,655	21,188	21,554	8,362
\$100,000 under \$500,000.....	87	87	8,201	15,304	1,618	13,686	12,659	6,612
\$500,000 or more.....	4	4	745	2,477	137	2,514	1,699	892
Nontaxable returns.....	10,407	10,407	69,636	10,726	13,280	14,006	-	-
Sporting goods stores and bicycle shops								
Total.....	16,725	16,943	670,652	162,300	64,372	97,928	114,014	25,055
Taxable returns, total.....	13,458	13,599	575,872	161,616	66,863	94,753	113,655	25,055
Under \$2,000.....	6,432	6,009	185,081	43,755	16,254	27,501	23,837	4,073
\$2,000 under \$5,000.....	4,770	4,770	190,956	65,292	23,033	42,259	45,646	8,867
\$5,000 under \$10,000.....	1,633	1,695	175,170	43,455	24,141	19,314	36,368	8,941
\$10,000 under \$20,000.....	112	112	22,417	7,450	3,362	4,088	6,472	2,493
\$20,000 under \$50,000.....	11	13	2,248	1,664	73	1,591	1,332	681
\$50,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,267	3,344	94,780	684	12,491	3,175	359	-
Jewelry stores								
Total.....	17,365	17,440	637,735	170,372	100,377	75,995	121,404	27,982
Taxable returns, total.....	15,105	15,180	576,225	172,484	99,624	72,860	121,012	27,982
Under \$2,000.....	3,147	3,187	38,984	10,228	8,238	1,990	3,773	552
\$2,000 under \$5,000.....	5,441	5,494	137,839	41,260	23,641	17,619	23,640	4,063
\$5,000 under \$10,000.....	4,880	4,880	208,055	67,043	33,070	33,973	49,287	10,147
\$10,000 under \$20,000.....	1,388	1,388	147,887	38,765	28,108	10,657	31,736	8,104
\$20,000 under \$50,000.....	179	201	39,663	11,245	5,402	5,843	9,434	3,554
\$50,000 under \$100,000.....	30	30	8,797	3,943	1,165	2,778	3,142	1,562
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE—Continued								
<u>Retail Trade—Continued</u>								
Fuel and ice dealers								
Total.....	15,649	15,779	663,093	145,603	68,188	77,415	89,219	19,161
Taxable returns, total.....	12,617	12,639	575,278	136,411	67,276	69,135	87,497	19,161
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	6,236	6,236	181,111	46,640	19,608	27,032	21,954	3,534
\$5,000 under \$10,000.....	3,352	3,352	146,738	43,012	19,954	23,058	29,141	5,439
\$10,000 under \$20,000.....	1,181	1,203	167,587	32,542	19,765	12,777	27,330	7,060
\$20,000 under \$50,000.....	89	89	32,877	5,321	3,295	2,026	4,610	1,642
\$50,000 under \$100,000.....	21	21	13,085	2,754	1,009	1,745	2,390	1,182
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,032	3,140	87,815	9,192	912	8,280	1,722	-
Florists								
Total.....	21,764	22,200	736,934	195,701	77,600	118,101	131,362	27,476
Taxable returns, total.....	18,172	18,608	649,141	193,225	78,860	114,365	131,308	27,476
Under \$2,000.....	10,396	10,732	274,322	65,957	24,085	41,872	34,275	5,686
\$2,000 under \$5,000.....	6,589	6,666	255,207	91,090	36,459	54,631	67,234	13,513
\$5,000 under \$10,000.....	1,092	1,115	106,845	29,347	16,734	12,613	23,768	5,822
\$10,000 under \$20,000.....	86	86	12,411	5,319	1,611	3,708	4,683	1,761
\$20,000 under \$50,000.....	9	9	356	1,512	129	1,541	1,348	694
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,592	3,592	87,793	2,476	1,260	3,736	54	-
Retail trade, not elsewhere classified								
Total.....	113,269	114,535	3,932,316	1,120,282	358,828	761,454	731,130	166,626
Taxable returns, total.....	89,426	90,082	3,375,380	1,087,210	363,615	723,595	724,777	166,626
Under \$2,000.....	11,733	11,810	204,769	44,077	15,830	28,247	17,971	2,625
\$2,000 under \$5,000.....	33,545	33,649	677,919	250,835	58,010	192,825	131,666	22,038
\$5,000 under \$10,000.....	32,503	32,633	1,227,452	439,065	151,399	287,666	295,781	57,198
\$10,000 under \$20,000.....	8,632	8,941	1,039,436	249,348	116,267	133,081	197,803	50,006
\$20,000 under \$50,000.....	980	1,006	160,471	65,522	17,415	48,107	52,747	19,695
\$50,000 under \$100,000.....	161	170	36,333	23,143	3,356	20,287	18,832	9,486
\$100,000 under \$500,000.....	7	8	250	11,872	142	12,014	8,988	5,439
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	23,843	24,453	556,936	33,072	14,787	37,859	6,353	-
Retail trade not allocable								
Total.....	18,745	19,238	507,521	156,989	48,366	108,623	102,360	22,369
Taxable returns, total.....	13,384	13,877	411,420	151,813	49,780	102,033	101,957	22,369
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	6,014	6,014	133,602	42,721	10,843	31,878	23,752	3,821
\$5,000 under \$10,000.....	4,356	4,510	95,402	57,873	16,750	41,123	39,375	7,495
\$10,000 under \$20,000.....	1,281	1,281	104,819	37,206	15,216	21,990	29,558	7,716
\$20,000 under \$50,000.....	64	64	12,029	4,067	2,152	3,435	1,207	3,435
\$50,000 under \$100,000.....	15	18	11,758	2,429	370	2,059	1,866	981
\$100,000 under \$500,000.....	2	2	3	1,573	127	1,600	1,154	700
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	5,361	5,361	96,101	5,176	1,414	6,590	403	-
<u>Wholesale and Retail Trade not Allocable</u>								
Total.....	18,400	18,572	964,363	185,331	70,741	114,590	127,001	29,113
Taxable returns, total.....	14,643	14,644	818,412	184,943	76,112	108,831	126,184	29,113
Under \$2,000.....	7,368	7,368	197,536	45,429	18,676	26,753	24,807	4,301
\$2,000 under \$5,000.....	5,031	5,031	255,406	67,567	21,586	45,981	45,083	8,764
\$5,000 under \$10,000.....	2,067	2,067	280,446	57,933	30,601	27,332	45,056	11,453
\$10,000 under \$20,000.....	153	154	62,641	8,893	3,821	5,072	7,311	2,525
\$20,000 under \$50,000.....	23	23	22,383	4,035	1,431	2,604	3,158	1,579
\$50,000 under \$100,000.....	1	1	-	1,086	13	1,089	769	491
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,757	3,928	145,951	388	15,371	5,759	817	-
FINANCE, INSURANCE, AND REAL ESTATE								
Total.....	506,545	515,872	7,759,614	6,769,497	2,501,210	4,268,287	4,563,493	1,173,903
Taxable returns, total.....	436,970	444,802	6,888,703	6,688,727	2,492,022	4,196,705	4,554,584	1,173,903
Under \$2,000.....	3,698	3,698	6,257	5,063	2,277	2,786	933	128
\$2,000 under \$5,000.....	40,879	41,215	217,619	150,153	67,080	83,073	55,848	8,491
\$5,000 under \$10,000.....	144,104	145,252	1,165,486	1,093,741	427,400	666,341	552,656	93,601
\$10,000 under \$20,000.....	166,269	169,508	2,084,713	2,344,436	859,002	1,485,434	1,542,703	302,812
\$20,000 under \$50,000.....	70,804	73,405	2,275,524	2,005,893	878,747	1,127,146	1,533,669	387,561
\$50,000 under \$100,000.....	8,897	9,258	592,747	586,219	193,681	392,538	471,410	176,045
\$100,000 under \$500,000.....	2,211	2,347	519,634	369,889	62,401	307,488	292,826	146,185
\$500,000 or more.....	108	119	26,723	133,283	1,434	131,849	104,539	59,080
Nontaxable returns.....	69,575	71,070	870,911	80,770	9,188	71,582	8,909	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>FINANCIAL, INSURANCE, AND REAL ESTATE—Continued</u>								
<u>Credit Agencies Other Than Banks</u>								
Total.....	4,349	4,386	21,500	122,015	19,442	102,573	90,810	32,245
Taxable returns, total.....	4,379	4,410	22,182	126,252	24,205	101,987	90,794	32,245
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000.....	1,520	1,520	12,025	20,354	4,025	16,229	13,903	2,595
\$20,000 under \$50,000.....	1,441	1,400	27,708	43,088	11,540	32,142	34,713	9,340
\$50,000 under \$100,000.....	430	431	23,459	5,774	22,085	22,818	8,659	
\$100,000 under \$500,000.....	118	129	6,045	20,314	1,331	18,433	15,872	8,050
\$500,000 or more.....	5	5	750	5,900	413	5,493	4,972	2,772
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
<u>Security Brokers, Dealers, and Flotation Companies</u>								
Total.....	19,542	19,560	600,355	304,282	105,031	259,251	262,000	83,892
Taxable returns, total.....	17,477	17,444	650,121	307,354	114,080	253,268	261,940	83,892
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	5,710	5,710	23,052	41,597	8,036	33,821	19,042	3,300
\$10,000 under \$20,000.....	7,295	7,290	100,615	105,429	28,321	77,108	70,110	13,661
\$20,000 under \$50,000.....	3,005	3,005	101,640	40,414	38,187	52,227	69,011	17,953
\$50,000 under \$100,000.....	501	571	6,080	37,143	14,813	22,330	29,740	11,046
\$100,000 under \$500,000.....	372	378	344,074	67,106	21,870	45,230	52,708	26,543
\$500,000 or more.....	25	25	4,149	23,491	2,035	21,400	20,501	11,357
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
<u>Commodity Contracts Brokers and Dealers, Security and Commodity Exchanges, and Allied Services</u>								
Total.....	6,482	6,484	150,774	152,812	40,304	112,448	113,687	42,303
Taxable returns, total.....	5,324	5,320	111,112	154,533	44,353	110,180	113,618	42,303
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	3,389	3,399	27,040	34,400	11,201	23,259	20,085	4,033
\$10,000 under \$20,000.....	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	1,354	1,354	39,341	40,338	17,189	23,149	29,785	7,654
\$50,000 under \$100,000.....	391	391	17,099	27,771	9,031	18,740	21,876	8,906
\$100,000 under \$500,000.....	174	176	11,581	33,699	7,263	26,436	26,214	13,234
\$500,000 or more.....	10	10	15,145	18,205	431	18,596	15,058	8,476
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
<u>Insurance Agents, Brokers, and Service</u>								
Total.....	173,210	179,125	2,553,975	2,352,249	1,121,254	1,230,995	1,537,599	369,223
Taxable returns, total.....	160,600	161,210	2,402,047	2,299,160	1,088,043	1,210,517	1,533,705	369,223
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	14,491	14,491	53,042	53,448	23,004	30,444	20,770	3,193
\$5,000 under \$10,000.....	53,241	53,241	410,373	407,292	177,200	230,080	202,224	34,358
\$10,000 under \$20,000.....	64,568	64,735	851,104	890,197	422,200	460,937	578,563	112,740
\$20,000 under \$50,000.....	24,031	24,344	833,057	692,801	362,072	324,129	530,745	135,081
\$50,000 under \$100,000.....	2,529	2,590	192,332	114,192	72,348	91,244	133,151	49,887
\$100,000 under \$500,000.....	521	531	54,068	80,538	17,005	62,873	65,232	32,339
\$500,000 or more.....	0	0	252	3,599	40	3,559	2,883	1,598
Nontaxable returns.....	17,550	17,909	151,928	53,089	32,011	20,478	3,834	-
<u>Rent, Leasing, and Real Estate, and Lessors of Buildings</u>								
Total.....	17,320	17,213	437,195	312,537	5,797	306,740	230,851	77,755
Taxable returns, total.....	14,388	14,730	301,408	323,509	24,781	298,728	230,005	77,755
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	4,375	4,375	28,150	31,071	12,377	34,048	17,619	3,059
\$10,000 under \$20,000.....	4,955	5,109	44,513	70,207	5,138	65,129	45,714	8,848
\$20,000 under \$50,000.....	2,030	2,724	118,470	78,017	10,520	61,491	59,584	15,626
\$50,000 under \$100,000.....	749	822	52,004	49,322	5,800	43,350	39,791	14,775
\$100,000 under \$500,000.....	248	274	37,011	44,730	690	45,420	34,207	17,360
\$500,000 or more.....	24	25	3,629	44,007	698	44,707	30,771	17,717
Nontaxable returns.....	3,432	3,477	135,787	110,972	18,924	8,012	846	-
<u>Lessors of Real Property Other Than Buildings</u>								
Total.....	14,575	19,007	41,393	222,089	8,200	214,483	151,815	46,159
Taxable returns, total.....	14,259	14,351	33,849	217,149	0,421	210,728	151,450	46,159
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	3,438	3,438	10,437	51,118	3,325	47,793	25,719	4,028
\$10,000 under \$20,000.....	3,540	3,540	2,520	43,190	1,233	49,429	32,801	6,700
\$20,000 under \$50,000.....	1,778	1,645	18,827	51,936	3,819	48,117	41,329	10,777
\$50,000 under \$100,000.....	328	338	1,173	22,953	397	22,556	17,614	6,754
\$100,000 under \$500,000.....	100	104	25,875	25,875	10	25,865	19,862	9,821
\$500,000 or more.....	0	15	273	17,071	103	16,968	14,125	8,079
Nontaxable returns.....	5,310	5,312	7,544	5,540	1,785	3,755	305	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FINANCE, INSURANCE, AND REAL ESTATE—Continued								
<u>Agents, Brokers, and Managers</u>								
Total.....	213,177	216,613	2,261,789	2,594,035	935,914	1,658,121	1,715,090	404,808
Taxable returns, total.....	181,165	183,900	1,992,932	2,551,034	911,335	1,639,699	1,711,839	404,808
Under \$2,000.....	20,734	20,734	86,550	71,315	36,539	35,376	25,534	3,784
\$2,000 under \$5,000.....	59,816	60,377	407,992	450,863	183,527	267,336	226,905	38,293
\$5,000 under \$10,000.....	69,226	69,908	670,361	984,627	313,549	671,078	655,665	129,418
\$10,000 under \$20,000.....	28,279	29,146	665,519	784,068	312,271	471,797	594,926	146,985
\$20,000 under \$50,000.....	4,672	2,702	131,115	174,966	55,022	119,944	140,947	51,975
\$50,000 under \$100,000.....	422	427	30,364	68,029	10,329	57,700	54,690	27,083
\$100,000 under \$500,000.....	16	16	1,031	16,566	93	16,468	13,172	7,270
\$500,000 or more.....	32,012	32,713	268,857	43,001	34,579	18,422	3,251	-
Nontaxable returns.....								
<u>Subdividers and Developers</u>								
Total.....	6,325	6,410	209,920	112,461	15,551	96,910	90,324	28,772
Taxable returns, total.....	4,774	4,359	154,366	117,970	22,749	95,221	90,300	28,772
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	1,944	1,944	25,768	10,410	7,259	3,151	6,603	1,184
\$10,000 under \$20,000.....	2,313	2,381	31,153	59,491	8,923	50,568	46,017	11,514
\$20,000 under \$50,000.....	418	422	27,101	27,889	5,359	22,530	22,119	8,074
\$50,000 under \$100,000.....	93	106	3,632	14,387	1,157	13,240	11,506	5,626
\$100,000 under \$500,000.....	6	6	712	5,733	51	5,732	4,055	2,374
\$500,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Nontaxable returns.....								
<u>Operative Builders</u>								
Total.....	6,006	6,006	706,129	91,062	41,474	49,588	70,152	18,934
Taxable returns, total.....	5,091	5,091	593,920	97,805	47,888	49,917	70,041	18,934
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	3,708	3,708	325,687	42,010	22,409	19,601	25,612	4,806
\$10,000 under \$20,000.....	1,134	1,134	198,236	33,518	17,856	15,662	26,130	6,343
\$20,000 under \$50,000.....	196	196	53,075	12,110	6,077	6,033	10,230	3,552
\$50,000 under \$100,000.....	50	50	16,530	7,469	1,700	5,769	6,220	3,073
\$100,000 under \$500,000.....	3	3	392	2,698	154	2,852	1,849	1,160
\$500,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Nontaxable returns.....								
<u>Combinations of Real Estate, Insurance, Loans, and Law Offices</u>								
Total.....	35,377	35,544	550,722	491,563	189,710	301,853	332,454	83,044
Taxable returns, total.....	30,224	30,391	506,312	483,421	189,391	294,030	332,127	83,044
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	9,130	9,130	101,489	73,309	37,139	36,170	38,415	6,594
\$5,000 under \$10,000.....	11,680	11,847	170,850	168,309	55,470	112,839	109,516	21,380
\$10,000 under \$20,000.....	5,773	5,773	175,346	164,507	75,993	88,514	126,685	32,527
\$20,000 under \$50,000.....	775	775	35,621	50,685	17,775	32,910	40,861	15,212
\$50,000 under \$100,000.....	98	98	6,632	15,634	1,514	14,120	12,258	6,077
\$100,000 under \$500,000.....	2	2	379	1,479	173	1,652	1,309	763
\$500,000 or more.....	5,153	5,153	44,410	8,142	319	7,823	327	-
Nontaxable returns.....								
SERVICES								
Total.....	2,325,163	2,390,347	36,547,905	30,178,014	13,645,498	16,532,516	20,729,491	5,515,244
Taxable returns, total.....	1,909,906	2,021,495	32,986,670	29,505,621	13,381,187	16,124,434	20,628,350	5,515,244
Under \$2,000.....	56,766	56,933	240,292	87,794	63,971	23,823	24,075	3,323
\$2,000 under \$5,000.....	280,893	287,663	1,818,412	1,024,788	538,061	486,727	426,698	65,173
\$5,000 under \$10,000.....	643,001	657,961	5,665,926	4,832,614	1,636,307	3,196,307	2,629,515	448,025
\$10,000 under \$20,000.....	611,722	629,865	8,081,068	8,440,086	2,746,306	5,693,780	5,662,340	1,105,902
\$20,000 under \$50,000.....	303,677	314,855	11,142,600	9,133,200	5,190,154	3,943,046	7,029,018	1,829,965
\$50,000 under \$100,000.....	59,753	62,501	4,662,163	3,922,492	2,561,646	1,360,846	3,197,439	1,207,054
\$100,000 under \$500,000.....	10,697	11,292	1,302,648	1,604,668	637,423	967,245	1,288,074	640,513
\$500,000 or more.....	397	425	73,561	459,979	7,319	452,660	371,191	215,289
Nontaxable returns.....	358,257	368,752	3,561,235	672,393	264,311	408,082	101,141	-
<u>Hotels</u>								
Total.....	11,036	11,062	291,104	88,831	11,104	77,727	60,177	18,988
Taxable returns, total.....	7,590	7,615	206,560	95,038	18,036	77,002	59,553	18,988
Under \$2,000.....	2,335	2,335	29,350	8,336	3,221	5,115	2,520	402
\$2,000 under \$5,000.....	3,211	3,211	67,289	23,848	6,176	17,672	11,589	1,903
\$5,000 under \$10,000.....	1,412	1,412	42,917	19,054	4,269	14,785	13,694	2,813
\$10,000 under \$20,000.....	511	533	42,006	14,589	4,296	10,293	12,303	3,312
\$20,000 under \$50,000.....	80	80	8,815	5,364	757	4,607	3,986	1,430
\$50,000 under \$100,000.....	30	32	8,812	5,012	1206	5,218	3,652	1,799
\$100,000 under \$500,000.....	11	12	7,371	18,835	1,477	19,312	11,809	7,329
\$500,000 or more.....	3,446	3,447	84,544	16,207	16,932	725	624	-
Nontaxable returns.....								

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Tourist Courts and Motels								
Total.....	39,922	40,910	872,449	323,498	81,914	241,584	227,432	54,935
Taxable returns, total.....	25,485	26,200	651,641	315,193	102,552	212,641	222,790	54,935
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	6,870	7,206	67,437	24,516	8,255	16,261	9,333	1,318
\$5,000 under \$10,000.....	7,038	7,038	118,028	51,403	14,270	37,133	27,964	4,676
\$10,000 under \$20,000.....	8,512	8,754	257,152	112,677	48,373	64,304	81,610	14,986
\$20,000 under \$50,000.....	4,533	2,610	144,418	74,863	24,191	50,672	61,131	15,545
\$50,000 under \$100,000.....	425	466	44,064	29,546	5,113	24,433	23,788	8,843
\$100,000 under \$500,000.....	101	120	19,593	14,190	2,497	11,693	11,248	5,306
\$500,000 or more.....	6	6	949	7,998	147	8,145	7,716	4,264
Nontaxable returns.....	14,437	14,710	220,808	8,305	120,638	28,943	4,642	-
Trailer Parks and Camps								
Total.....	31,304	31,885	385,012	239,263	21,296	217,967	154,443	34,865
Taxable returns, total.....	21,938	22,442	262,883	231,020	36,221	194,799	151,967	34,865
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,871	4,871	34,973	16,174	1,997	14,177	6,593	958
\$5,000 under \$10,000.....	9,592	9,592	89,597	71,290	14,940	56,350	39,832	6,407
\$10,000 under \$20,000.....	5,349	5,883	79,107	73,523	12,818	60,705	52,337	10,177
\$20,000 under \$50,000.....	1,344	1,495	44,836	39,571	4,702	34,869	31,016	7,559
\$50,000 under \$100,000.....	195	205	10,321	12,806	1,752	11,054	10,581	3,703
\$100,000 under \$500,000.....	45	53	3,047	7,956	176	8,032	6,229	3,067
\$500,000 or more.....	6	7	260	9,095	131	9,126	5,342	2,989
Nontaxable returns.....	9,366	9,443	122,129	8,243	14,925	23,168	2,476	-
Other Lodging Places								
Total.....	26,030	26,207	162,436	130,876	23,764	107,112	71,178	15,194
Taxable returns, total.....	16,617	16,794	124,705	121,235	21,538	99,697	70,973	15,194
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,443	4,443	31,838	14,073	3,801	10,272	5,598	842
\$5,000 under \$10,000.....	7,857	7,857	57,487	53,059	15,419	37,640	26,994	4,578
\$10,000 under \$20,000.....	2,932	3,099	23,972	36,291	2,426	33,865	24,725	4,979
\$20,000 under \$50,000.....	364	374	5,296	13,106	1,388	14,494	10,524	3,262
\$50,000 under \$100,000.....	10	10	207	1,407	138	1,445	1,168	560
\$100,000 under \$500,000.....	2	2	43	1,983	12	1,985	1,793	949
\$500,000 or more.....	2	2	43	1,983	12	1,985	1,793	949
Nontaxable returns.....	9,413	9,413	37,731	9,641	2,226	7,415	205	-
Coin-Operated Laundries and Dry Cleaning								
Total.....	29,392	1,508	450,295	288,671	75,809	214,862	179,658	34,388
Taxable returns, total.....	22,278	1,442	354,887	265,394	68,663	196,631	172,724	34,388
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	2,762	2,762	27,697	11,957	4,539	7,418	4,148	517
\$5,000 under \$10,000.....	7,550	8,372	81,706	58,566	9,488	49,078	28,833	4,313
\$10,000 under \$20,000.....	9,537	10,333	173,055	128,415	38,270	90,145	87,709	15,756
\$20,000 under \$50,000.....	1,927	2,189	60,863	51,693	15,056	36,637	40,179	8,939
\$50,000 under \$100,000.....	144	224	5,344	9,064	564	8,500	7,594	2,704
\$100,000 under \$500,000.....	21	25	976	2,873	158	2,715	2,129	1,034
\$500,000 or more.....	1	1	4	2,137	11	2,138	2,078	1,117
Nontaxable returns.....	7,114	7,286	95,408	23,377	5,146	18,231	6,934	-
Other Laundries and Dry Cleaning Plants								
Total.....	53,502	55,322	1,276,403	396,256	220,631	175,625	228,728	43,663
Taxable returns, total.....	37,623	38,925	1,010,909	350,238	198,188	152,050	218,209	43,663
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	7,591	7,591	99,259	28,222	17,855	10,367	9,278	1,317
\$5,000 under \$10,000.....	18,152	19,068	349,702	132,260	73,783	58,477	67,839	10,566
\$10,000 under \$20,000.....	8,116	8,405	314,133	111,083	59,552	51,531	77,684	14,285
\$20,000 under \$50,000.....	2,256	2,351	206,401	64,141	40,773	23,368	52,598	13,377
\$50,000 under \$100,000.....	146	146	27,600	8,972	4,122	4,850	7,434	2,625
\$100,000 under \$500,000.....	16	18	3,761	2,471	269	2,202	2,015	1,017
\$500,000 or more.....	1	1	38	749	34	715	732	400
Nontaxable returns.....	15,879	16,397	265,494	46,018	22,443	23,575	10,519	-
Photographic Studios								
Total.....	35,087	35,353	402,765	356,981	82,219	274,762	226,866	47,632
Taxable returns, total.....	31,932	32,198	381,613	350,412	84,884	265,528	226,237	47,632
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	4,682	4,682	29,605	16,983	9,048	7,935	9,293	1,447
\$5,000 under \$10,000.....	14,046	14,046	115,370	110,939	20,354	90,585	62,201	10,645
\$10,000 under \$20,000.....	11,042	11,209	146,414	150,204	35,177	115,027	98,784	19,074
\$20,000 under \$50,000.....	1,963	2,060	69,516	54,899	16,357	38,542	42,075	10,493
\$50,000 under \$100,000.....	155	155	13,956	9,896	2,994	6,902	7,996	2,962
\$100,000 under \$500,000.....	44	46	6,752	7,491	954	6,537	5,888	3,011
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,155	3,155	21,152	6,569	12,665	9,234	629	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Beauty Shops								
Total.....	204,871	206,575	1,637,353	1,428,042	440,405	987,637	875,029	165,390
Taxable returns, total.....	169,860	171,041	1,439,689	1,383,636	413,509	970,127	871,327	165,390
Under \$2,000.....	13,443	13,443	53,200	20,089	14,332	5,757	5,348	757
\$2,000 under \$5,000.....	38,114	38,281	220,664	130,534	78,345	52,189	59,845	9,223
\$5,000 under \$10,000.....	69,117	69,438	493,469	523,057	141,035	382,022	296,191	50,370
\$10,000 under \$20,000.....	44,562	45,160	496,127	581,239	138,322	442,917	405,201	77,983
\$20,000 under \$50,000.....	4,433	4,517	155,116	116,434	38,840	77,594	94,091	22,963
\$50,000 under \$100,000.....	175	186	17,596	10,068	2,332	7,736	8,627	3,078
\$100,000 under \$500,000.....	16	16	3,517	2,215	303	1,912	2,024	1,016
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	35,011	35,534	197,664	44,406	26,896	17,510	3,702	-
Barber Shops								
Total.....	121,315	121,391	858,488	714,990	421,686	293,304	368,621	65,293
Taxable returns, total.....	96,152	96,229	762,684	668,192	386,592	281,600	368,379	65,293
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	30,917	30,917	132,747	118,597	87,952	30,645	45,134	6,887
\$5,000 under \$10,000.....	47,267	47,344	368,843	335,927	205,111	130,816	176,541	29,774
\$10,000 under \$20,000.....	15,247	15,247	213,258	192,167	83,393	108,774	130,333	24,632
\$20,000 under \$50,000.....	703	702	37,429	18,422	8,083	10,339	15,573	3,940
\$50,000 under \$100,000.....								
\$100,000 under \$500,000.....								
\$500,000 or more.....								
Nontaxable returns.....	25,163	25,163	95,804	46,798	35,094	11,704	242	-
Shoe Repair Shops, Shoe Shine Parlors, and Hat Cleaning Shops								
Total.....	19,335	19,335	199,856	111,255	68,796	42,459	58,527	10,189
Taxable returns, total.....	14,387	14,387	172,162	100,136	59,807	40,319	58,527	10,189
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,200	4,200	30,318	15,070	9,686	5,384	5,893	873
\$5,000 under \$10,000.....	7,938	7,938	93,020	59,420	36,291	23,129	35,433	5,972
\$10,000 under \$20,000.....	1,839	1,839	37,194	23,287	11,807	11,480	15,762	3,029
\$20,000 under \$50,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	4,948	4,948	27,694	11,129	8,989	2,140	-	-
Funeral Service and Crematories								
Total.....	13,469	13,544	638,028	206,615	150,280	56,335	154,891	39,647
Taxable returns, total.....	12,159	12,234	597,287	206,564	148,406	58,158	154,891	39,647
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,201	4,201	84,625	31,721	15,798	15,923	16,860	2,550
\$5,000 under \$10,000.....	4,137	4,137	179,012	59,427	17,779	17,648	40,859	8,022
\$10,000 under \$20,000.....	2,769	2,844	256,736	84,934	69,397	15,537	71,291	18,723
\$20,000 under \$50,000.....	371	371	60,225	23,066	17,495	5,571	20,455	7,914
\$50,000 under \$100,000.....	10	10	3,679	1,503	1,089	414	1,373	730
\$100,000 under \$500,000.....	1	1	2,947	1,947	1	2,946	2,858	1,528
\$500,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Personal Services								
Total.....	55,415	55,469	147,284	339,981	62,975	277,006	192,684	36,430
Taxable returns, total.....	40,669	40,723	126,880	322,972	54,206	268,766	192,532	36,430
Under \$2,000.....	5,041	5,041	11,715	7,206	4,970	2,236	1,545	205
\$2,000 under \$5,000.....	5,790	5,790	13,078	21,257	9,212	12,045	9,523	1,459
\$5,000 under \$10,000.....	19,030	19,082	57,199	144,297	23,078	121,219	82,212	14,142
\$10,000 under \$20,000.....	10,304	10,304	35,959	132,369	14,277	118,092	84,989	16,332
\$20,000 under \$50,000.....	420	420	6,625	11,801	2,010	9,791	9,259	2,296
\$50,000 under \$100,000.....	84	86	2,304	6,042	659	5,383	5,004	1,996
\$100,000 under \$500,000.....								
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	14,746	14,746	20,404	17,009	8,769	8,240	152	-
Advertising								
Total.....	17,731	17,771	437,347	227,708	80,587	147,121	159,259	38,981
Taxable returns, total.....	14,351	14,391	411,734	223,868	78,943	144,925	159,259	38,981
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	3,214	3,214	49,069	23,353	11,716	11,637	11,544	1,972
\$5,000 under \$10,000.....	7,367	7,367	173,540	102,344	30,824	71,520	71,430	13,900
\$10,000 under \$20,000.....	2,457	2,457	126,177	70,372	26,427	43,945	54,816	14,378
\$20,000 under \$50,000.....	258	258	32,217	16,639	5,652	10,987	14,099	5,442
\$50,000 under \$100,000.....	45	45	19,514	6,610	1,641	4,969	5,226	2,556
\$100,000 under \$500,000.....	2	2	51	1,133	12	1,121	1,046	555
\$500,000 or more.....	3,380	3,380	25,613	3,840	1,644	2,196	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selecting industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
<u>Services to Buildings</u>								
Total.....	55,012	55,111	462,286	416,565	140,490	275,575	223,105	41,584
Taxable returns, total.....	46,426	47,325	414,101	401,237	131,180	270,107	222,558	41,584
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	7,615	7,615	44,202	28,385	15,726	13,159	12,840	2,017
\$5,000 under \$10,000.....	23,315	23,315	139,590	171,749	53,177	118,572	80,959	13,475
\$10,000 under \$20,000.....	13,579	13,656	152,612	171,063	43,677	127,386	106,350	20,083
\$20,000 under \$50,000.....	950	972	69,103	23,694	14,813	8,381	18,138	4,579
\$50,000 under \$100,000.....	11	50	6,243	3,021	2,108	913	2,560	812
\$100,000 under \$500,000.....	3	3	2,787	1,288	447	841	1,036	521
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	2,086	3,086	48,185	15,278	3,810	5,468	547	-
<u>Consulting Services</u>								
Total.....	71,361	72,164	703,287	1,462,188	292,158	1,170,030	1,052,189	318,093
Taxable returns, total.....	65,106	65,409	647,361	1,461,359	289,114	1,172,745	1,050,900	318,093
Under \$2,000.....	4,029	4,029	26,992	11,578	8,142	3,436	5,316	868
\$2,000 under \$5,000.....	13,138	13,238	81,773	101,757	26,323	74,334	54,372	9,698
\$5,000 under \$10,000.....	25,751	25,918	137,247	381,446	78,969	302,477	251,312	50,397
\$10,000 under \$20,000.....	12,143	12,270	34,412	531,290	117,371	413,919	393,738	102,000
\$20,000 under \$50,000.....	2,891	2,891	68,100	193,987	35,527	158,460	146,912	55,008
\$50,000 under \$100,000.....	32	91	37,145	168,883	20,575	148,313	131,952	65,686
\$100,000 under \$500,000.....	72	72	1,526	72,913	1,907	71,306	62,293	34,436
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	6,755	6,755	55,926	329	3,044	2,715	1,289	-
<u>Other Business Services</u>								
Total.....	152,319	159,567	1,639,637	1,830,013	417,327	1,412,686	1,215,810	291,396
Taxable returns, total.....	140,194	141,341	1,380,356	1,799,534	402,417	1,397,117	1,210,425	291,396
Under \$2,000.....	3,995	3,995	23,904	5,200	5,282	518	1,201	170
\$2,000 under \$5,000.....	18,265	18,265	96,514	67,883	25,883	45,035	26,814	4,241
\$5,000 under \$10,000.....	45,995	45,995	263,781	338,543	81,544	256,999	186,089	32,100
\$10,000 under \$20,000.....	55,446	55,840	506,137	761,933	150,614	611,319	504,970	98,662
\$20,000 under \$50,000.....	15,254	15,242	385,900	425,864	116,171	309,493	325,773	80,815
\$50,000 under \$100,000.....	1,337	1,379	74,010	89,775	18,228	71,547	72,847	26,916
\$100,000 under \$500,000.....	374	380	27,009	62,557	6,875	55,682	51,213	25,489
\$500,000 or more.....	30	30	3,441	47,374	955	46,524	41,518	23,003
Nontaxable returns.....	18,225	18,226	258,731	30,479	14,910	15,569	5,385	-
<u>Automobile Parking</u>								
Total.....	5,454	5,458	35,511	63,617	12,492	51,325	45,555	13,105
Taxable returns, total.....	4,999	5,003	35,556	62,209	17,373	45,436	45,350	13,105
Under \$2,000.....	2,430	2,950	35,611	14,302	5,439	9,343	8,763	1,573
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	1,532	1,532	23,517	20,026	7,816	12,210	14,288	2,853
\$10,000 under \$20,000.....	812	816	23,559	18,579	3,758	14,821	14,311	4,460
\$20,000 under \$50,000.....	24	24	2,775	4,047	446	3,601	2,921	1,505
\$50,000 or more.....	1	1	94	5,355	1106	5,461	5,067	2,714
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
<u>Tow and Boat Repair Shops</u>								
Total.....	27,427	27,427	694,384	172,516	104,225	68,291	93,807	17,944
Taxable returns, total.....	14,936	14,936	582,990	160,945	95,596	64,449	93,807	17,944
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	6,601	6,601	77,059	24,389	14,098	10,291	8,828	1,310
\$5,000 under \$10,000.....	8,863	8,863	224,265	64,881	33,385	31,496	34,505	5,617
\$10,000 under \$20,000.....	3,657	3,657	195,034	47,287	24,995	17,392	31,442	5,944
\$20,000 under \$50,000.....	753	753	79,160	19,860	16,229	3,631	15,867	3,919
\$50,000 under \$100,000.....	60	60	8,222	3,413	1,926	1,487	2,969	1,063
\$100,000 under \$500,000.....	2	2	215	215	63	152	196	91
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	7,491	7,491	110,394	12,471	8,629	3,842	-	-
<u>General Repair Shops</u>								
Total.....	76,239	76,436	1,711,344	485,831	247,133	238,698	269,526	50,855
Taxable returns, total.....	54,006	54,773	1,369,382	442,687	220,137	222,550	267,876	50,855
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	12,177	12,177	171,664	45,314	26,506	18,808	15,425	2,142
\$5,000 under \$10,000.....	27,676	27,676	588,683	201,674	87,388	114,286	111,210	18,639
\$10,000 under \$20,000.....	11,620	11,187	374,877	142,505	68,835	73,670	99,557	19,110
\$20,000 under \$50,000.....	1,639	1,639	201,456	44,661	32,133	12,528	36,015	9,011
\$50,000 under \$100,000.....	74	74	18,856	4,658	2,694	1,944	1,449	365
\$100,000 under \$500,000.....	4	4	1,212	936	202	730	647	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	21,633	21,633	341,962	43,144	26,996	16,148	1,650	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Tire, Paint, and Other Repair Shops								
Total.....	13,541	13,541	282,276	94,775	54,895	39,880	48,466	9,259
Taxable returns, total.....	9,900	9,900	229,169	85,682	49,312	36,370	48,291	9,259
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	4,196	4,196	39,745	29,525	12,487	17,038	12,659	2,166
\$10,000 under \$20,000.....	3,124	3,124	126,445	38,786	26,165	12,621	24,942	4,545
\$20,000 under \$50,000.....	319	319	44,136	9,822	8,716	1,106	7,854	2,113
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,641	3,641	53,107	9,093	5,583	3,510	175	-
Other Automobile Services, Except Repair								
Total.....	25,357	25,789	349,406	253,848	49,908	203,880	164,304	36,000
Taxable returns, total.....	20,565	20,929	268,879	242,622	47,054	195,568	161,322	36,000
Under \$2,000.....	3,567	3,567	17,318	11,909	4,679	7,230	5,437	841
\$2,000 under \$5,000.....	7,493	7,660	74,179	57,701	17,840	39,861	30,061	4,944
\$5,000 under \$10,000.....	7,832	7,933	82,715	103,296	9,041	94,255	70,446	12,683
\$10,000 under \$20,000.....	1,348	1,423	63,352	41,909	10,915	30,994	33,166	8,406
\$20,000 under \$50,000.....	261	272	25,097	17,667	3,265	14,602	13,892	5,177
\$50,000 under \$100,000.....	64	74	6,218	9,940	1,314	8,626	8,320	3,949
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	4,792	4,860	80,527	11,226	2,914	8,312	2,982	-
Radio and TV Repair Shops								
Total.....	40,286	40,286	334,643	294,742	67,267	227,475	166,883	30,519
Taxable returns, total.....	31,685	31,685	268,423	280,982	60,156	220,826	165,525	30,519
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	3,614	3,614	24,087	14,688	4,874	9,814	6,284	942
\$5,000 under \$10,000.....	17,385	17,385	130,874	135,546	27,114	108,432	73,139	12,678
\$10,000 under \$20,000.....	9,193	9,193	89,522	115,960	22,224	93,736	74,830	14,242
\$20,000 under \$50,000.....	483	483	19,601	12,907	5,083	7,824	10,558	2,547
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	2	2	110	210	16	216	194	36
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	8,601	8,601	66,220	13,760	7,111	6,649	1,358	-
Electrical Repair Shops, Except Radio and TV								
Total.....	24,573	24,573	302,010	181,091	75,360	105,731	102,328	19,074
Taxable returns, total.....	21,153	21,153	255,608	176,456	72,167	104,289	102,217	19,074
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,872	4,872	33,198	17,193	8,915	8,278	7,532	1,180
\$5,000 under \$10,000.....	9,943	9,943	104,512	77,807	32,655	45,152	40,736	6,924
\$10,000 under \$20,000.....	5,718	5,718	86,356	71,749	24,259	47,490	46,847	8,969
\$20,000 under \$50,000.....	264	264	28,621	8,311	5,489	2,822	6,062	1,621
\$50,000 under \$100,000.....	20	20	2,070	1,077	575	502	1,019	377
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,420	3,420	46,402	4,635	3,193	1,442	111	-
Reupholstery and Furniture Repair								
Total.....	22,161	22,161	271,472	142,656	54,210	88,446	75,491	13,977
Taxable returns, total.....	17,623	17,623	242,881	134,631	51,086	83,545	75,361	13,977
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	5,281	5,281	50,438	20,046	10,947	9,099	8,577	1,314
\$5,000 under \$10,000.....	7,423	7,423	96,585	53,889	20,351	33,538	24,069	3,923
\$10,000 under \$20,000.....	3,897	3,897	78,992	50,477	14,529	35,948	34,911	6,725
\$20,000 under \$50,000.....	350	350	13,750	9,145	4,635	4,510	7,569	1,982
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	4,538	4,538	28,591	8,025	3,124	4,901	130	-
Other Repair Services, Except Automobile								
Total.....	100,999	101,178	1,031,609	749,501	272,504	476,997	436,841	82,135
Taxable returns, total.....	81,553	81,732	877,179	715,082	255,198	459,884	435,061	82,135
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	15,870	15,870	95,615	62,700	29,092	33,608	24,298	3,506
\$5,000 under \$10,000.....	38,400	38,400	337,014	285,068	101,197	183,871	153,420	25,701
\$10,000 under \$20,000.....	23,377	23,544	299,041	304,479	91,187	213,292	208,354	40,246
\$20,000 under \$50,000.....	2,027	2,029	111,214	51,378	27,077	24,301	40,963	9,579
\$50,000 under \$100,000.....	111	121	22,261	6,595	4,419	2,176	5,824	2,222
\$100,000 under \$500,000.....	11	11	2,467	2,068	491	1,577	1,545	788
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	19,446	19,446	154,430	34,419	17,306	17,113	1,780	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
<u>Motion Picture Production, Distribution, and Related Services</u>								
Total.....	6,041	6,065	99,801	93,545	21,639	71,906	60,353	17,335
Taxable returns, total.....	5,469	5,483	93,473	93,068	23,663	69,405	60,327	17,335
Under \$2,000.....								
\$2,000 under \$5,000.....	2,813	2,813	34,100	18,757	6,431	12,326	11,537	2,085
\$5,000 under \$10,000.....	1,428	1,428	20,710	20,477	6,776	13,701	12,079	2,378
\$10,000 under \$20,000.....	1,047	1,047	24,167	29,436	6,455	22,981	21,003	5,427
\$20,000 under \$50,000.....	119	129	7,116	7,652	2,837	4,815	5,719	2,204
\$50,000 under \$100,000.....	54	58	5,868	8,295	1,040	7,255	5,601	2,741
\$100,000 under \$500,000.....	8	8	1,512	8,451	124	8,327	4,388	2,500
\$500,000 or more.....								
Nontaxable returns.....	(-)	(-)	(-)	(-)	(-)	(-)	(-)	-
<u>Theatrical Producers, Bands, Orchestras, and Entertainers</u>								
Total.....	54,865	54,984	369,135	553,981	103,009	450,972	352,643	90,695
Taxable returns, total.....	47,114	47,233	318,304	542,790	99,512	443,278	351,806	90,695
Under \$2,000.....	4,368	4,368	11,419	6,662	4,753	1,909	2,285	316
\$2,000 under \$5,000.....	6,398	6,398	19,717	23,211	4,740	18,471	10,339	1,708
\$5,000 under \$10,000.....	17,402	17,402	86,833	130,279	25,543	104,736	71,119	12,244
\$10,000 under \$20,000.....	14,813	14,890	77,189	193,451	24,783	168,668	127,458	24,503
\$20,000 under \$50,000.....	3,361	3,372	63,433	92,283	19,998	72,285	69,772	17,921
\$50,000 under \$100,000.....	509	529	26,159	36,000	7,654	28,346	28,396	10,990
\$100,000 under \$500,000.....	240	249	28,756	40,606	10,700	29,906	28,553	14,469
\$500,000 or more.....	23	25	4,798	20,298	1,341	18,957	13,884	8,544
Nontaxable returns.....	7,751	7,751	50,831	11,191	3,497	7,694	837	-
<u>Bowling Alleys, Billiard and Pool Parlors</u>								
Total.....	10,250	10,260	199,340	73,775	25,492	48,283	47,609	9,152
Taxable returns, total.....	6,563	6,563	123,774	69,050	24,889	44,161	44,884	9,152
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
\$5,000 under \$10,000.....	2,460	2,460	44,566	18,796	8,121	10,675	10,345	1,699
\$10,000 under \$20,000.....	2,519	2,519	46,240	32,201	12,671	19,530	22,030	4,354
\$20,000 under \$50,000.....	328	328	14,806	7,964	2,152	5,812	6,110	1,325
\$50,000 under \$100,000.....	65	65	3,173	4,018	278	4,296	3,211	994
\$100,000 under \$500,000.....	16	16	2,888	2,292	1142	2,434	1,434	493
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	3,687	3,697	75,566	4,725	603	4,122	2,725	-
<u>Other Amusement and Recreation Services</u>								
Total.....	81,998	82,869	905,439	1,245,847	32,632	1,213,215	849,753	267,394
Taxable returns, total.....	70,083	70,837	721,413	1,174,535	54,515	1,120,020	813,221	267,394
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	10,453	10,453	65,369	40,447	7,192	33,255	16,181	2,350
\$5,000 under \$10,000.....	26,476	26,812	153,321	198,033	16,834	181,199	105,346	18,103
\$10,000 under \$20,000.....	22,123	22,457	225,246	309,972	34,721	275,251	209,601	40,882
\$20,000 under \$50,000.....	7,007	7,059	154,448	201,660	12,824	188,836	157,693	40,593
\$50,000 under \$100,000.....	1,546	1,560	64,099	107,475	4,512	102,963	84,467	32,046
\$100,000 under \$500,000.....	755	765	30,163	142,496	15,227	157,723	104,377	53,564
\$500,000 or more.....	134	142	19,948	171,719	18,096	179,815	134,674	79,730
Nontaxable returns.....	11,915	12,032	184,026	71,312	121,883	93,195	36,532	-
<u>Offices of Physicians and Surgeons</u>								
Total.....	153,465	154,799	7,260,419	5,835,997	4,443,637	1,392,360	4,599,856	1,531,809
Taxable returns, total.....	150,155	151,481	7,188,848	5,823,660	4,417,515	1,406,145	4,598,136	1,531,809
Under \$2,000.....								
\$2,000 under \$5,000.....	11,113	11,113	100,037	86,571	42,014	44,557	49,762	8,895
\$5,000 under \$10,000.....								
\$10,000 under \$20,000.....	22,873	22,950	413,694	343,941	211,327	132,614	233,577	47,271
\$20,000 under \$50,000.....	79,492	79,992	3,365,171	2,686,664	2,029,567	657,097	2,083,489	572,227
\$50,000 under \$100,000.....	32,518	33,165	2,681,507	2,135,766	1,731,257	404,509	1,755,622	666,120
\$100,000 under \$500,000.....	4,134	4,236	622,380	552,101	399,654	152,447	461,533	229,010
\$500,000 or more.....	25	25	6,059	18,617	3,696	14,921	14,153	8,286
Nontaxable returns.....	3,310	3,318	71,571	12,337	26,122	13,785	1,720	-
<u>Offices of Dentists and Dental Surgeons</u>								
Total.....	84,945	85,034	3,407,749	2,071,221	1,743,327	327,894	1,542,372	417,647
Taxable returns, total.....	80,287	80,376	3,330,274	2,051,633	1,724,308	327,325	1,539,114	417,647
Under \$2,000.....								
\$2,000 under \$5,000.....	8,477	8,477	91,726	59,212	36,716	22,496	30,483	4,564
\$5,000 under \$10,000.....								
\$10,000 under \$20,000.....	25,816	25,816	647,941	393,500	309,936	83,564	264,477	52,619
\$20,000 under \$50,000.....	40,516	40,584	2,024,964	1,213,123	1,064,195	148,928	927,370	237,097
\$50,000 under \$100,000.....	5,019	5,039	481,029	322,450	271,801	50,649	264,066	97,866
\$100,000 under \$500,000.....	455	456	80,895	60,618	40,988	19,630	50,314	24,150
\$500,000 or more.....	4	4	3,719	2,730	672	2,058	2,404	1,351
Nontaxable returns.....	4,658	4,658	77,475	19,588	19,019	569	3,258	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
<u>Offices of Osteopathic Physicians</u>								
Total.....	6,446	6,469	245,490	173,524	145,297	28,227	142,335	41,705
Taxable returns, total.....	6,446	6,469	245,490	173,524	145,297	28,227	142,335	41,705
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	3,114	3,114	56,115	40,827	29,042	11,785	30,919	6,266
\$10,000 under \$20,000.....	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	2,662	2,685	127,443	85,123	77,130	7,993	69,430	18,424
\$50,000 under \$100,000.....	604	604	53,890	38,469	33,884	4,585	33,556	12,731
\$100,000 under \$500,000.....	66	66	8,042	9,105	5,241	3,864	8,430	4,284
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	-	-	-	-	-	-	-	-
<u>Offices of Chiropractors</u>								
Total.....	17,957	18,144	248,307	195,149	134,603	60,546	122,988	24,832
Taxable returns, total.....	17,443	17,610	242,887	195,065	133,985	61,080	122,988	24,832
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	9,241	9,408	67,575	60,513	31,989	28,524	29,480	4,871
\$10,000 under \$20,000.....	6,324	6,324	105,309	84,442	58,377	25,565	55,328	10,613
\$20,000 under \$50,000.....	1,846	1,846	68,270	48,240	41,963	6,277	36,751	8,850
\$50,000 under \$100,000.....	32	32	1,733	1,370	1,156	714	1,429	498
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-
<u>Dental Laboratories</u>								
Total.....	7,175	7,175	157,890	85,912	54,779	31,133	55,977	11,827
Taxable returns, total.....	6,785	6,785	152,060	84,987	54,423	30,564	55,938	11,827
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	3,527	3,527	31,650	25,048	13,456	11,592	12,914	2,172
\$10,000 under \$20,000.....	2,085	2,085	45,427	28,594	19,327	9,267	18,171	3,458
\$20,000 under \$50,000.....	1,158	1,158	73,291	30,154	21,089	9,065	23,891	5,771
\$50,000 under \$100,000.....	15	15	1,692	1,191	551	640	962	426
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
<u>Sanatoria, and Convalescent and Rest Homes</u>								
Total.....	18,353	18,604	582,796	124,066	65,028	59,038	85,559	20,490
Taxable returns, total.....	12,912	13,141	465,206	122,081	65,803	56,278	84,921	20,490
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	5,204	5,204	67,646	14,951	11,013	3,938	6,721	1,054
\$5,000 under \$10,000.....	4,211	4,378	100,136	31,100	7,068	24,032	19,422	3,439
\$10,000 under \$20,000.....	2,303	2,303	106,015	29,722	18,747	10,975	21,107	4,090
\$20,000 under \$50,000.....	989	1,022	122,276	28,697	19,432	9,265	23,421	6,056
\$50,000 under \$100,000.....	164	182	40,727	11,321	5,952	5,369	9,011	3,378
\$100,000 under \$500,000.....	41	52	28,406	6,290	3,591	2,699	5,239	2,473
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	5,441	5,463	117,590	1,985	1,775	2,760	638	-
<u>Registered and Practical Nurses</u>								
Total.....	88,693	89,081	324,105	628,504	272,711	355,793	399,417	77,183
Taxable returns, total.....	80,384	80,772	309,023	616,152	262,159	353,993	399,363	77,183
Under \$2,000.....	5,377	5,377	8,553	8,881	7,374	1,507	2,767	394
\$2,000 under \$5,000.....	23,024	23,024	68,671	79,226	55,630	23,596	40,354	6,593
\$5,000 under \$10,000.....	31,091	31,091	136,994	230,485	119,177	111,308	148,720	27,156
\$10,000 under \$20,000.....	19,477	19,812	83,763	257,205	72,374	184,831	174,895	34,152
\$20,000 under \$50,000.....	1,349	1,402	8,363	34,880	7,254	27,626	27,959	7,016
\$50,000 under \$100,000.....	56	56	2,632	3,967	308	3,659	3,334	1,194
\$100,000 under \$500,000.....	10	10	47	1,508	42	1,466	1,334	678
\$500,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns.....	8,309	8,309	15,082	12,352	10,552	1,800	54	-
<u>Other Medical Services</u>								
Total.....	28,097	28,225	687,389	487,620	285,548	202,072	351,388	86,675
Taxable returns, total.....	26,595	26,723	666,360	485,860	283,567	202,293	351,121	86,675
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	4,030	4,030	48,079	30,644	16,464	14,180	15,929	2,831
\$10,000 under \$20,000.....	11,807	11,807	206,172	173,442	90,323	83,119	121,100	24,199
\$20,000 under \$50,000.....	7,902	8,020	338,824	217,526	148,560	68,966	164,621	40,768
\$50,000 under \$100,000.....	693	703	48,622	45,238	20,530	24,708	37,160	13,862
\$100,000 under \$500,000.....	68	68	9,244	11,064	2,765	8,299	8,660	4,292
\$500,000 or more.....	1	1	9	529	6	523	452	243
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL—Continued								
Local Services								
Total.....	1,470 ^a	1,644 ^a	1,666,833	2,871,598	1,407,631	1,464,966	2,114,388	623,521
Taxable returns, total.....	116,319	116,604	1,525,195	2,853,435	1,378,942	1,474,493	2,112,819	623,521
Under \$2,000.....	3,10	3,10	11,137	1,457	5,814	5,643	5,090	800
\$2,000 under \$5,000.....	18,517	18,517	177,348	145,700	68,847	76,853	82,023	14,482
\$5,000 under \$10,000.....	43,668	43,668	524,387	650,115	300,701	349,414	437,687	88,443
\$10,000 under \$20,000.....	41,681	41,681	1,146,710	1,555,849	651,821	604,028	951,588	249,505
\$20,000 under \$50,000.....	7,336	7,336	46,360	483,959	250,534	233,425	390,177	147,337
\$50,000 under \$100,000.....	1,821	1,821	174,783	278,582	112,253	179,329	224,181	110,194
\$100,000 under \$500,000.....	33	33	3,870	26,773	1,972	24,801	22,073	12,760
\$500,000 or more.....	2	2	101,638	19,163	28,690	19,527	1,569	-
Nontaxable returns.....	8,389	8,389	101,638	19,163	28,690	19,527	1,569	-
Manufacturing Services								
Total.....	93,785	94,852	403,356	911,311	129,037	782,274	562,765	118,848
Taxable returns, total.....	77,301	76,091	344,884	874,911	121,699	753,217	559,276	118,848
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	9,901	10,337	31,464	33,957	16,395	17,562	13,318	1,924
\$5,000 under \$10,000.....	25,603	25,603	77,145	199,378	32,385	166,993	109,793	18,946
\$10,000 under \$20,000.....	31,011	31,064	130,085	424,238	47,682	376,556	271,320	52,508
\$20,000 under \$50,000.....	6,674	6,014	83,771	176,159	19,955	156,204	132,453	32,312
\$50,000 under \$100,000.....	431	431	13,977	27,721	4,357	23,364	23,114	8,701
\$100,000 under \$500,000.....	58	60	1,491	9,008	855	8,153	7,176	3,545
\$500,000 or more.....	2	2	1,658	7	13	1,661	1,291	797
Nontaxable returns.....	16,484	18,761	58,472	36,395	7,338	29,057	3,489	-
Engineering Services								
Total.....	41,278	41,320	70,829	709,043	134,002	475,041	494,351	126,075
Taxable returns, total.....	38,492	39,034	68,652	698,606	131,544	467,062	494,079	126,075
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	9,766	10,102	110,032	75,606	29,330	46,276	38,361	6,480
\$10,000 under \$20,000.....	18,130	18,009	178,000	267,838	68,966	198,872	179,326	35,592
\$20,000 under \$50,000.....	9,347	9,444	165,099	258,660	98,763	159,897	195,739	48,675
\$50,000 under \$100,000.....	799	809	86,002	51,834	24,831	28,003	44,023	16,632
\$100,000 under \$500,000.....	199	199	33,395	32,290	9,195	23,095	26,466	13,372
\$500,000 or more.....	7	7	115	10,486	52	10,434	9,780	5,255
Nontaxable returns.....	3,786	2,286	41,637	10,437	2,458	7,979	272	-
Architectural Services								
Total.....	18,428	18,439	484,510	308,766	136,043	172,723	214,987	57,065
Taxable returns, total.....	16,728	16,738	465,307	306,591	135,736	170,855	214,797	57,065
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	2,822	2,828	24,313	24,568	1,523	17,045	13,287	2,221
\$5,000 under \$10,000.....	8,599	8,599	114,244	119,731	63,750	82,981	74,747	14,520
\$10,000 under \$20,000.....	3,700	3,700	188,601	105,858	59,131	46,727	19,756	19,756
\$20,000 under \$50,000.....	492	498	84,395	33,408	21,279	12,129	27,985	10,795
\$50,000 under \$100,000.....	140	140	51,762	21,346	10,196	11,150	17,262	8,828
\$100,000 under \$500,000.....	3	3	1,486	1,680	857	823	1,467	945
\$500,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Certified Public Accountants								
Total.....	17,811	17,833	349,904	372,510	170,791	201,719	264,835	69,436
Taxable returns, total.....	17,432	17,434	347,937	372,514	170,114	202,410	264,693	69,436
Under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$5,000.....	3,003	3,003	22,146	23,632	11,131	12,501	10,544	1,621
\$5,000 under \$10,000.....	7,501	7,501	90,237	113,323	43,956	69,367	71,495	14,216
\$10,000 under \$20,000.....	6,101	6,103	186,456	174,702	91,239	83,463	133,413	33,716
\$20,000 under \$50,000.....	674	674	38,092	42,753	18,906	23,847	34,608	12,739
\$50,000 under \$100,000.....	111	111	10,711	17,058	4,777	12,281	13,636	6,636
\$100,000 under \$500,000.....	2	2	1,056	1,056	105	951	997	508
\$500,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other Accounting, Auditing, and Bookkeeping Services								
Total.....	102,023	102,360	631,640	1,113,874	299,858	914,016	776,628	165,372
Taxable returns, total.....	90,444	91,281	580,094	1,182,395	288,934	893,361	773,672	165,372
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	29,600	29,600	23,155	16,534	6,910	9,624	6,603	921
\$5,000 under \$10,000.....	29,764	30,101	130,933	224,678	61,343	163,335	110,576	18,349
\$10,000 under \$20,000.....	44,748	44,748	257,376	618,867	133,825	485,042	406,813	79,010
\$20,000 under \$50,000.....	10,334	10,334	138,058	276,844	74,973	201,871	213,686	52,508
\$50,000 under \$100,000.....	465	465	24,776	30,793	8,860	22,453	24,453	9,157
\$100,000 under \$500,000.....	81	81	3,474	11,586	1,418	10,168	9,888	4,687
\$500,000 or more.....	1	1	8	983	8	975	912	650
Nontaxable returns.....	11,079	11,079	51,546	31,579	10,924	20,655	2,956	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

Selected industry and size of adjusted gross income	Number of		Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns	Businesses		Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Other Services								
Total.....	117,983	119,494	812,539	1,773,561	348,319	1,425,242	1,220,558	334,758
Taxable returns, total.....	103,470	104,981	764,128	1,736,212	337,415	1,398,797	1,217,636	334,758
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	14,324	14,324	48,054	52,125	19,305	32,820	22,180	3,536
\$5,000 under \$10,000.....	24,491	24,558	108,328	185,569	22,505	163,004	104,850	18,576
\$10,000 under \$20,000.....	38,199	38,933	242,340	542,034	116,132	425,902	363,163	72,670
\$20,000 under \$50,000.....	21,331	21,827	255,765	622,793	122,705	500,088	471,449	121,728
\$50,000 under \$100,000.....	2,247	2,329	57,762	150,322	29,226	121,096	119,547	45,660
\$100,000 under \$500,000.....	827	859	34,356	138,159	20,630	117,529	103,309	52,085
\$500,000 or more.....	33	33	11,797	41,760	4,845	36,915	32,180	20,374
Nontaxable returns.....	14,513	14,513	48,411	37,349	10,904	26,445	2,922	-
NATURE OF BUSINESS NOT ALLOCABLE								
Total.....	25,069	25,139	148,252	237,544	38,864	198,680	152,381	38,564
Taxable returns, total.....	19,873	19,943	127,058	232,753	39,421	193,332	151,964	38,564
Under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000.....	4,784	4,785	24,422	16,408	5,490	10,912	4,923	660
\$5,000 under \$10,000.....	6,478	6,478	25,624	50,642	9,307	41,335	26,407	4,582
\$10,000 under \$20,000.....	5,515	5,515	32,716	74,559	9,695	64,864	49,388	9,650
\$20,000 under \$50,000.....	2,109	2,177	25,170	58,295	10,480	47,809	44,376	11,467
\$50,000 under \$100,000.....	240	246	16,254	15,855	3,663	12,192	13,201	4,969
\$100,000 under \$500,000.....	65	60	2,180	10,396	362	10,034	8,879	4,593
\$500,000 or more.....	4	4	23	5,035	127	5,062	4,429	2,591
Nontaxable returns.....	5,196	5,190	21,194	4,791	1,557	5,348	417	-

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Loss exceeds profit or income.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Partnerships

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Table 3A.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1967 AND 1968

Industrial division	1967	1968
NUMBER OF PARTNERSHIPS		
All industrial divisions.....	906,182	917,500
Agriculture, forestry, and fisheries.....	124,633	120,799
Mining.....	13,243	13,227
Contract construction.....	52,342	49,688
Manufacturing.....	34,486	32,665
Transportation, communication, electric, gas, and sanitary services.....	15,236	15,206
Wholesale and retail trade.....	220,700	209,324
Wholesale trade.....	31,461	32,162
Retail trade.....	186,629	174,763
Finance, insurance, and real estate.....	274,730	298,531
Services.....	165,697	176,276
BUSINESS RECEIPTS		
(Million dollars)		
All industrial divisions.....	78,023	80,532
Agriculture, forestry, and fisheries.....	5,450	5,344
Mining.....	1,045	970
Contract construction.....	7,129	7,365
Manufacturing.....	5,640	5,531
Transportation, communication, electric, gas, and sanitary services.....	1,310	1,230
Wholesale and retail trade.....	34,448	34,432
Wholesale trade.....	10,796	10,977
Retail trade.....	23,294	22,940
Finance, insurance, and real estate.....	8,134	9,397
Services.....	14,744	16,216
NET PROFIT (LESS LOSS)		
All industrial divisions.....	10,866	11,405
Agriculture, forestry, and fisheries.....	633	654
Mining.....	65	73
Contract construction.....	742	801
Manufacturing.....	562	544
Transportation, communication, electric, gas, and sanitary services.....	142	152
Wholesale and retail trade.....	2,266	2,280
Wholesale trade.....	558	556
Retail trade.....	1,684	1,688
Finance, insurance, and real estate.....	1,122	1,068
Services.....	5,315	5,823

NOTE: Estimates are rounded and may not add to totals.

Not shown separately, but included in the appropriate totals, are data for industries, "Wholesale and retail trade not allocable" and "Nature of business not allocable."

The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, other partnerships, or corporations, reported their shares of the groups' taxable incomes (or losses) as a part of their own income.

Under some circumstances the members of an organization that would normally have been treated as a partnership could elect, under IR Code section 761, not to be considered a partnership. Those eligible for the election were investing partnerships or joint production, extraction, or use agreements that did not really involve the active conduct of complete business operations by the group. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production and a few other areas, it is probably significant.

Basic data on the receipts, deductions, and profits of partnerships, classified by industry and size of business, are shown in tables 3.1, 3.2, 3.3, and 3.7. These data are also summarized and contrasted with similar data for 1967 in table 3A. The other tables in this section cover the special topics discussed below and in section 1.

SIZE OF DEPRECIATION DEDUCTION

The receipts, depreciation, and total deductions reported on partnership returns are classified by industry and size of depreciation in table 3.6. More than 77 percent of all partnerships claimed a depreciation deduction in 1968, with 62 percent reporting depreciation of less than \$2,000 and 8.5 percent reporting depreciation of \$10,000 or more. The total amount of depreciation claimed on partnership returns was \$3.3 billion. Chart 3B shows the depreciation deduction as a percent of total deductions in each industrial division and in each of the size classes used in table 3.6.

Chart 3A

Partnerships' volume of business in 1968 ranged from \$107 million in Vermont to \$12 billion in California

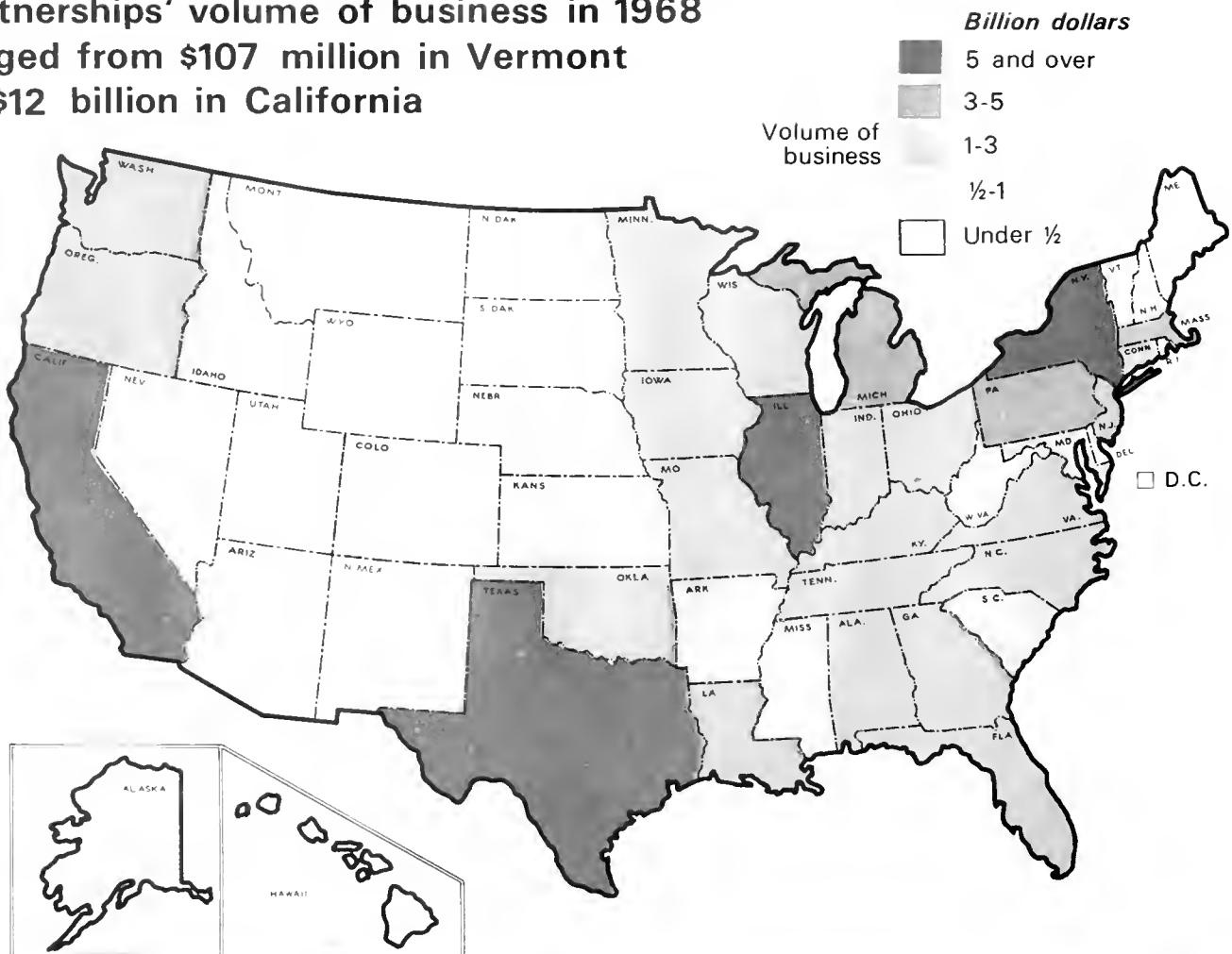
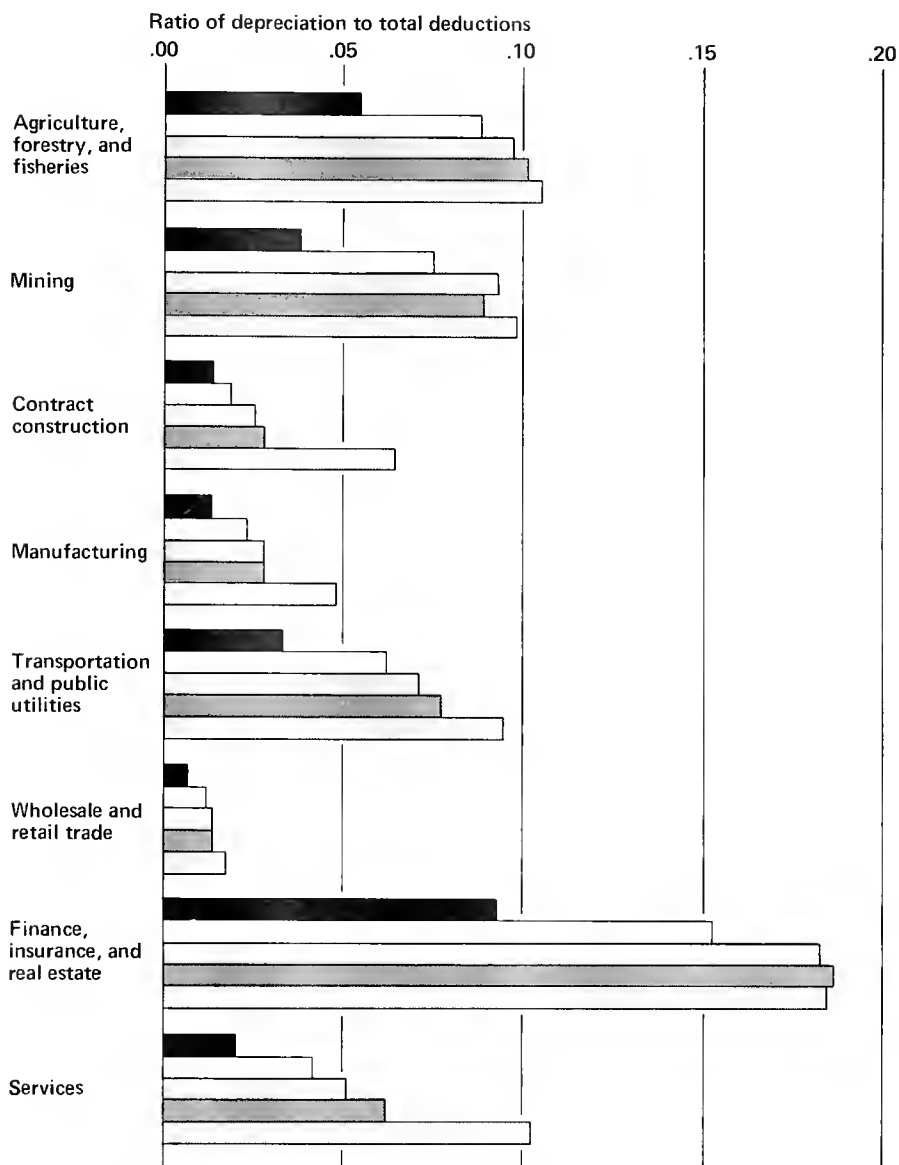
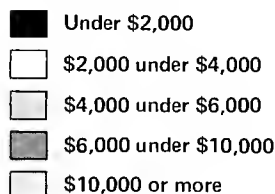


Chart 3B

Partnerships

The relationship between depreciation and total deductions varies by the amount of the firm's depreciation and its industrial activity

Size of depreciation



Source: Table 3.6

ACCOUNTING PERIODS

Table 3.8 presents number of partnerships, business receipts, and net profit by the month in which the partnerships' accounting periods ended. This is the first time since 1964 that data have been published by accounting period in this report series.

The overwhelming majority of partnerships continued to file full-year returns for the period ending in December. Non-calendar year returns accounted for only 5.5 percent of the total annual returns, although 18.5 percent of the net profit (less loss) was reported on these returns (Chart 3C). Table 3.8 also includes data for those returns filed for only part of a year. These were pri-

marily partnerships just commencing business operations, partnerships going out of business, and partnerships changing to a different filing period.

Chart 3D shows the percent distribution of the number of returns and net profit (less loss) for non-calendar year returns by industrial division. For agriculture, forestry, and fisheries both the number of non-calendar year returns and net profit (less loss) reported on them were a small portion of the total number of annual returns and the total net profit (less loss) reported. These proportions were greater for all the other industrial divisions and for finance, insurance, and real estate the portion of net profit (less loss) reported on the non-calendar year returns amounted to 38 percent of the total.

Chart 3C

Percent distribution, calendar and noncalendar year partnership returns, 1968

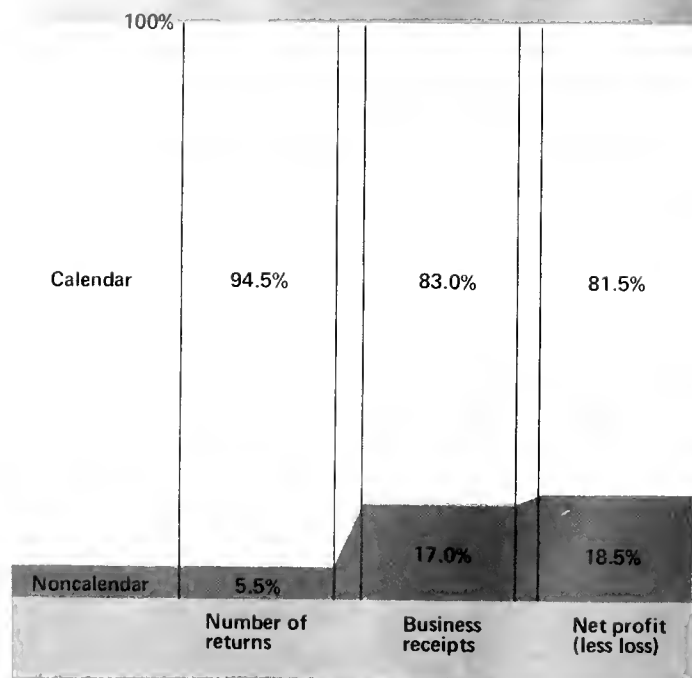


Chart 3D

Percent of partnership returns and net profit attributable to noncalendar year filing periods in each industrial division, 1968

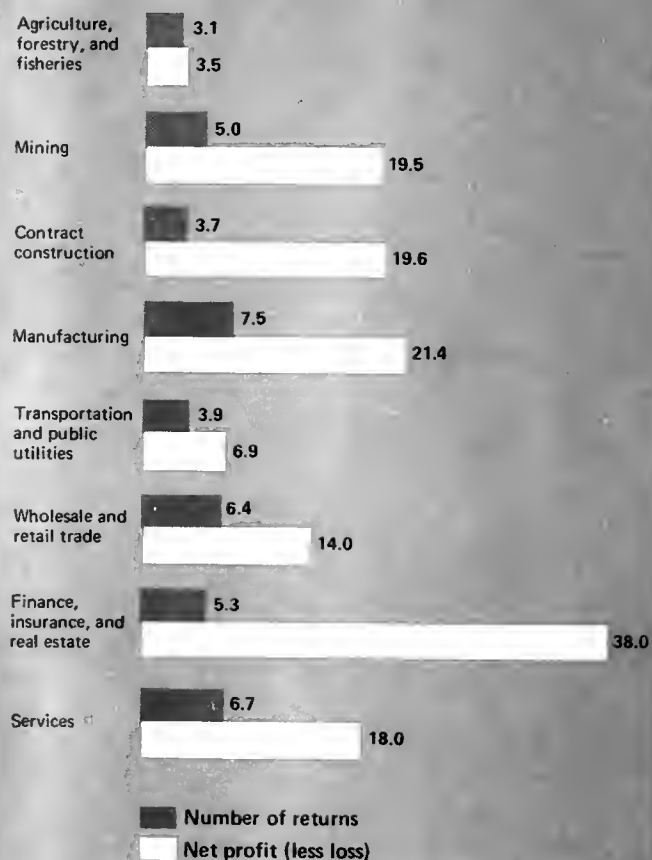


Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY

Industry	Partnerships with and without net profit									
	Number of—		Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries.....	917,500	3,075,174	82,866,910	80,531,944	42,894,179	3,326,710	11,155,085	11,405,163	237,163	4,707,067
Agriculture, forestry, and fisheries.....	120,759	298,184	5,525,537	5,344,029	3,163,756	420,308	540,201	654,300	10,443	319,420
Farms.....	109,849	271,080	4,671,837	4,506,706	2,625,540	386,204	439,611	542,793	8,562	287,357
Field crop farms.....	40,773	103,523	1,620,629	1,550,413	755,026	158,552	172,236	254,590	2,100	36,806
Fruit, tree nut, and vegetable farms.....	9,320	27,454	481,594	462,241	247,653	39,042	109,680	51,936	120	13,150
Livestock farms.....	53,252	123,913	2,351,326	2,282,419	1,499,334	175,125	123,908	211,959	5,713	224,871
Animal specialty farms.....	1,418	3,609	38,059	36,967	21,783	3,632	4,376	1,758	(*)	(*)
Other farms.....	5,086	12,581	180,229	174,666	101,744	9,853	29,411	25,066	521	7,216
Agricultural services and hunting and trapping.....	8,343	21,088	775,373	762,327	497,994	29,706	84,078	101,829	1,694	30,870
Miscellaneous agricultural services.....	2,522	7,839	332,467	325,175	250,096	15,039	36,440	20,227	578	10,782
Offices of veterinarians and animal hospitals.....	1,950	4,217	158,535	158,121	38,844	3,035	21,528	63,433	361	1,879
Other animal husbandry services.....	1,509	3,868	190,348	185,628	159,031	7,551	7,631	12,408	331	16,255
Horticultural services.....	2,337	5,089	94,021	93,402	50,021	4,074	18,489	20,585	399	1,945
Hunting and trapping, and game propagation.....	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)
Forestry.....	897	2,074	21,453	21,001	13,101	1,115	3,149	1,012	(*)	(*)
Fisheries.....	1,670	3,942	56,874	53,995	27,121	3,283	13,353	8,666	161	1,098
Mining.....	13,227	102,345	1,035,817	970,425	416,913	80,589	124,305	72,806	352	9,651
Metal mining.....	459	2,425	48,108	44,906	16,304	4,676	4,639	1,289	(*)	(*)
Coal mining.....	965	2,341	178,438	176,797	97,848	10,880	38,754	16,167	(*)	(*)
Crude petroleum and natural gas.....	10,795	95,161	687,206	630,533	243,903	56,251	53,838	47,699	167	2,987
Quarrying and mining, not elsewhere classified.....	1,008	2,418	122,065	118,189	58,858	8,602	27,074	10,229	148	4,184
Contract construction.....	49,688	108,641	7,475,564	7,365,160	5,521,639	189,063	1,282,541	800,748	11,376	290,177
General contractors.....	17,326	38,652	4,823,920	4,736,689	3,834,125	123,035	641,057	379,614	2,883	205,252
Building construction.....	14,376	32,060	3,082,946	3,025,919	2,538,990	33,240	418,633	183,786	2,548	191,474
Heavy construction, except buildings.....	1,466	3,316	634,315	619,025	475,708	23,126	126,484	44,276	184	11,774
General contractors not allocable.....	1,484	3,276	1,106,659	1,091,745	819,427	66,669	95,940	151,552	151	2,004
Special trade contractors.....	32,304	69,873	2,640,740	2,617,713	1,679,092	65,337	641,269	419,512	8,488	84,921
Plumbing, heating, and air conditioning.....	4,609	9,626	505,563	501,822	352,910	7,597	104,019	66,695	2,807	31,890
Painting, paperhanging, and decorating.....	4,627	9,722	226,031	224,480	127,098	3,019	74,497	50,694	944	2,464
Electrical work.....	3,021	6,399	354,803	351,452	250,367	3,983	93,913	51,944	1,538	15,413
Masonry, stonework, and plastering.....	4,799	10,553	361,109	357,855	235,512	6,441	109,873	60,154	393	6,810
Carpentering and flooring.....	3,835	8,444	227,098	225,472	137,229	2,623	40,930	49,003	700	7,378
Roofing and sheet metal work.....	2,240	4,921	178,999	178,078	119,785	3,137	44,680	25,097	756	7,956
Concrete work.....	1,763	3,731	170,516	169,838	108,820	4,116	40,176	22,462	(*)	(*)
Water well drilling.....	884	1,898	49,228	48,492	25,261	3,393	6,825	9,656	242	2,022
Miscellaneous special trade contractors.....	6,526	14,579	567,393	560,224	322,210	31,528	126,356	83,843	1,011	10,318
Contractors not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing.....	32,665	78,817	5,582,083	5,530,670	3,825,781	168,801	1,127,971	544,305	17,583	425,450
Food and kindred products.....	2,570	6,861	1,055,245	1,045,579	823,218	19,754	128,536	56,414	1,732	65,379
Textile mill products.....	642	1,539	232,292	231,230	188,955	9,477	41,250	7,341	422	17,396
Apparel and other textile products.....	2,223	5,278	656,511	653,683	495,860	4,923	211,861	55,281	1,422	68,849
Lumber and wood products, except furniture.....	5,513	12,544	803,657	794,812	526,906	36,128	142,293	76,027	1,708	56,500
Furniture and fixtures.....	1,271	2,812	159,657	158,415	110,766	2,344	32,437	13,001	1,003	17,250
Printing, publishing, and allied industries.....	5,493	12,824	484,819	479,121	272,001	12,182	131,529	79,319	2,327	17,105
Chemicals and allied products.....	540	1,465	291,221	288,801	194,107	31,779	20,616	12,746	444	14,940
Leather and leather products.....	296	716	61,042	60,731	45,064	6,772	6,775	6,775	243	5,251
Stone, clay, and glass products.....	1,695	4,075	216,317	213,280	126,370	10,584	36,125	24,138	966	11,378
Primary metal industries.....	686	1,726	134,674	133,667	95,657	3,811	26,522	13,978	402	10,040
Fabricated metal products.....	2,143	5,281	364,509	362,136	236,578	7,869	91,294	46,663	1,335	31,563
Machinery, except electric.....	3,929	9,394	472,383	468,363	280,479	13,936	126,353	75,217	1,996	34,391
Electrical machinery, equipment, and supplies.....	689	1,561	93,799	90,367	61,237	6,204	19,247	6,716	336	9,619
Transportation equipment.....	744	1,763	87,215	86,253	61,454	2,025	17,778	7,077	497	12,373
Manufacturing, not elsewhere classified.....	4,169	10,849	464,535	460,027	303,772	7,305	86,173	63,226	2,719	52,832
Manufacturing not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	15,206	40,298	1,254,433	1,230,227	680,192	78,083	251,091	152,218	1,053	15,568
Local transportation.....	908	1,909	47,925	46,735	21,433	5,087	13,346	7,135	(*)	(*)
Taxicabs.....	261	554	11,289	10,915	6,372	3,581	499	499	(*)	(*)
Other.....	647	1,355	36,636	35,820	15,061	4,431	9,765	6,636	(*)	(*)
Trucking and warehousing.....	9,546	21,668	795,643	780,365	411,873	52,691	159,774	90,840	599	10,290
Trucking, local and long distance.....	8,430	18,829	628,236	615,642	297,632	46,921	134,422	75,965	326	4,862
Public warehousing and motor freight terminals.....	1,116	2,839	167,407	164,723	114,241	5,770	25,352	14,875	273	5,428
Water transportation.....	925	2,435	57,402	54,592	25,894	3,913	12,429	12,000	(*)	(*)
Air transportation.....	239	494	31,578	31,553	25,162	300	16,963	4,004	(*)	(*)
Pipeline transportation.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services.....	965	2,349	151,134	149,265	116,987	3,812	10,984	10,108	(*)	(*)
Arrangement of transportation, except travel agencies.....	151	369	26,733	26,308	16,813	198	2,780	3,173	(*)	(*)
Travel agencies.....	431	941	69,235	68,855	59,031	280	2,659	3,275	(*)	(*)
Other transportation services.....	383	1,039	55,166	54,102	41,143	3,334	5,545	3,660	(*)	(*)
Communication.....	581	1,305	46,534	46,190	21,792	2,557	14,669	3,682	(*)	(*)
Electric, gas, and sanitary services.....	1,979	9,898	99,347	96,828	40,135	8,664	20,672	20,385	(*)	(*)
Wholesale and retail trade.....	209,324	472,390	34,800,486	34,432,268	25,991,384	350,985	2,644,876	2,279,827	164,927	3,439,819
Wholesale trade.....	32,162	78,136	11,082,974	10,976,571	9,003,985	82,410	616,608	556,434	19,797	815,820
Motor vehicles and automotive equipment.....	1,971	4,608	401,354	398,046	280,747	3,012	40,219	33,713	1,544	68,104
Drugs, chemicals, and allied products.....	1,074	2,774	174,246	171,570	124,749	1,379	12,937	14,636	732	18,331
Piece goods, notions, and apparel.....	1,787	4,069	513,750	510,822	392,514	1,900	38,541	40,575	1,297	56,323
Groceries and related products.....	4,780	11,768	3,100,733	3,083,811	2,649,655	18,728	164,355	101,622	2,802	112,809
Farm products—raw materials.....	2,373	6,123	1,844,912	1,824,191	1,689,639	9,541	34,206	38,931	1,109	106,534
Electrical goods.....	760	1,748	251,660	250,268	194,955	1,322	18,194	15,962	557	32,493
Hardware, and plumbing and heating equipment and supplies.....	1,052	2,436	288,038	285,002	210,663	1,933	23,687	25,648	831	42,501
Machinery, equipment, and supplies.....	4,151	9,869	715,043	699,355	514,297	8,049	48,861	64,544	2,687	94,439
Alcoholic beverages.....	745	1,802	482,748	480,428	402,161	2,849	25,188	19,347	702	38,506
Lumber and construction materials.....	831	2,036	446,379	440,294	365,970	4,800	28,973	19,328	370	26,754
Wholesale trade, not elsewhere classified.....	12,556	30,658	2,855,804	2,824,546	2,172,808	28,845	181,371	181,028	7,109	217,957
Wholesale trade not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Business Returns/1968 • Partnerships

Table 1.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Partnerships with net profit									
	Number of—		Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Partners (Thousand dollars)					Number of partnerships	Amount (Thousand dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries.....	65,713	638,195	4,149,165	1,176,443	2,366,215	2,019,725	2,271,401	13,771,444	194,813	4,045,052
Agriculture, forestry, and fisheries.....	86,457	112,567	4,566,409	434,331	1,460,305	234,471	401,429	940,561	2,121	259,973
Farms.....	79,040	142,222	3,955,400	426,038	1,033,137	275,211	218,615	806,912	1,708	234,736
Field crop farms.....	34,032	24,479	1,368,805	1,324,645	343,368	1,172,62	127,096	32,165	1,537	26,686
Fruit, tree nut, and vegetable farms.....	7,718	14,473	209,246	28,332	191,451	24,877	87,753	2,761	(*)	(*)
Livestock farms.....	37,661	27,721	1,007,543	1,874,10	1,157,482	119,482	75,550	46,388	4,562	185,433
Animal specialty farms.....	12	1,346	1,073	1,073	14,000	2,073	3,027	3,411	(*)	(*)
Other farms.....	2,441	2,143	152,738	147,655	81,376	6,366	24,579	31,687	388	4,570
Agricultural services and hunting and trapping.....	6,971	15,177	647,336	666,907	396,949	163,630	1,244	120,999	1,304	24,166
Miscellaneous agricultural services.....	1,632	2,400	157,649	143,126	136,126	8,116	13,100	27,075	379	6,842
Offices of veterinarians and animal hospitals.....	1,744	2,779	150,831	169,511	76,542	4,337	21,028	63,720	334	1,773
Other animal husbandry services.....	677	1,619	120,652	166,375	122,498	1,343	2,389	8,597	245	13,978
Horticultural services.....	1,026	2,217	83,151	7,616	40,573	3,834	16,825	11,607	346	1,573
Hunting and trapping, and game propagation.....	-	-	-	-	-	-	-	-	-	-
Forestry.....	382	822	17,517	17,517	10,000	711	2,141	2,746	(*)	(*)
Fisheries.....	96	1,726	46,126	46,410	20,199	1,079	10,427	10,004	(*)	(*)
Mining.....	7,212	61,458	831,494	78,873	294,240	56,426	98,973	193,096	254	8,512
Metal mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining.....	149	1,218	161,294	149,739	86,447	9,600	31,631	17,182	(*)	(*)
Trade petroleum and natural gas.....	2,816	27,499	118,408	472,000	147,864	26,765	39,901	151,255	(*)	(*)
Quarrying and mining, not elsewhere classified.....	571	1,441	111,057	107,388	50,291	8,113	23,804	17,684	(*)	(*)
Contract construction.....	42,033	71,954	6,553,907	6,469,468	4,728,037	165,999	1,084,410	899,101	10,021	178,892
General contractors.....	14,076	31,364	4,164,963	4,101,061	3,346,709	109,641	517,779	450,319	3,555	106,871
Building construction.....	11,818	21,332	2,666,138	2,623,388	2,154,121	41,748	34,170	24,425	2,476	93,596
Heavy construction, except buildings.....	1,133	1,756	488,897	477,251	353,962	18,686	86,311	4,960	(*)	(*)
General contractor, not allocable.....	1,135	1,490	1,017,828	1,002,222	738,665	62,337	83,001	158,924	149	1,949
Special trade contractors.....	27,899	69,494	2,378,040	2,368,387	1,477,906	56,167	566,066	427,160	11,521	72,017
Plumbing, heating, and air conditioning.....	4,076	9,384	456,023	461,088	308,944	6,394	60,977	70,159	2,463	29,707
Painting, paperhanging, and decorating.....	4,081	9,600	208,420	209,875	117,445	2,699	67,580	11,543	788	2,366
Electrical work.....	4,531	9,428	318,891	316,797	210,926	1,645	81,147	54,756	1,393	10,859
Masonry, stonework, and plastering.....	4,323	9,364	336,108	329,129	216,013	3,468	96,342	65,188	357	3,006
Carpentering and flooring.....	3,390	7,324	214,114	213,499	1,431,431	1,397	34,711	50,097	618	6,549
Roofing and sheet metal work.....	1,706	4,218	167,348	167,348	108,386	3,757	36,408	28,587	654	7,759
Concrete work.....	1,544	3,960	144,912	144,209	4,468	3,448	31,753	33,895	709	1,669
Water well drilling.....	726	1,552	47,709	42,032	17,987	4,849	6,150	10,022	211	1,669
Miscellaneous special trade contractors.....	5,431	12,124	489,509	482,480	260,558	26,116	110,118	4,407	946	9,536
Contractors, not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing.....	15,643	61,121	4,780,781	4,923,144	2,388,300	115,677	1,016,758	608,336	1,201	374,323
Food and kindred products.....	1,164	2,573	970,590	961,375	754,183	17,455	117,193	60,248	1,507	59,012
Textile mill products.....	661	1,366	707,457	207,632	169,717	4,227	34,406	16,384	393	16,166
Apparel and other textile products.....	1,766	4,642	624,652	624,302	469,139	9,594	197,800	58,572	1,219	62,926
Lumber and wood products, except furniture.....	4,444	10,046	712,971	708,824	463,407	31,099	124,906	84,768	1,426	49,289
Furniture and fixtures.....	449	4,031	137,505	136,823	29,025	1,82	24,017	14,643	790	14,209
Printing, publishing, and allied industries.....	4,700	9,906	447,612	440,131	246,222	10,748	119,067	87,504	1,901	15,388
Chemical and allied products.....	404	1,101	129,606	123,349	81,229	2,548	16,722	16,991	313	11,914
Leather and leather products.....	434	611	60,157	59,848	44,430	4,788	14,913	6,788	191	5,109
Stone, clay, and glass products.....	1,187	3,362	197,608	194,903	112,411	9,105	35,100	26,761	673	9,623
Primary metal industries.....	741	1,434	126,217	125,111	84,981	2,257	24,149	17,618	373	9,692
Fabricated metal products.....	1,677	4,254	322,681	331,446	214,851	6,765	82,431	49,322	1,165	29,845
Machinery, except electrical.....	3,114	7,181	424,193	429,356	257,569	12,344	112,607	83,889	1,456	27,559
Electrical machinery, equipment, and supplies.....	707	1,157	86,066	82,654	54,794	5,844	17,346	4,778	254	7,926
Transportation equipment.....	447	1,026	67,213	68,211	46,321	1,722	13,861	8,277	287	8,664
Manufacturing, not elsewhere classified.....	5,00	7,776	434,477	430,061	283,510	6,034	24,119	67,624	2,056	46,428
Manufacturing not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	11,442	30,385	1,042,444	1,044,346	557,824	56,357	210,047	172,144	810	8,751
Local transportation.....	678	1,436	39,511	38,372	17,361	4,276	16,734	7,604	(*)	(*)
Taxis.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other.....	163	1,159	31,510	31,205	13,444	3,857	8,047	6,926	(*)	(*)
Trucking and warehousing.....	7,487	17,097	667,377	657,338	347,606	39,883	131,374	98,982	523	6,695
Trucking, local and long distance.....	6,608	14,987	528,151	518,011	27,784	35,636	111,391	8,856	272	2,116
Public warehousing and motor freight terminals.....	779	1,110	241,225	139,077	94,121	4,247	20,383	16,110	251	4,579
Water transportation.....	348	1,257	47,060	44,794	19,892	2,130	11,445	14,776	(*)	(*)
Air transportation.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pipeline transportation.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services.....	801	1,916	129,064	128,547	99,295	1,090	10,039	12,342	(*)	(*)
Arrangement of transportation, except travel agencies.....	145	351	23,336	23,325	14,271	52	3,371	3,191	(*)	(*)
Travel agencies.....	328	718	58,629	58,255	40,909	249	2,447	3,594	(*)	(*)
Other transportation services.....	328	847	47,299	46,967	36,115	789	7,111	3,557	(*)	(*)
Communication.....	411	948	35,171	34,882	16,858	1,278	10,448	7,309	(*)	(*)
Electric, gas, and sanitary services.....	1,531	4,006	84,625	82,677	3,106	6,222	17,101	22,448	(*)	(*)
Wholesale and retail trade.....	166,647	275,561	21,806,535	21,476,054	23,682,140	298,972	2,350,715	2,444,455	126,377	3,042,193
Wholesale trade.....	15,111	61,121	10,245,094	10,149,522	2,299,327	72,970	558,010	594,025	16,047	728,607
Motor vehicles and automotive equipment.....	1,610	1,774	269,742	269,755	258,383	1,721	35,334	35,306	1,234	56,386
Fuels, chemicals, and allied products.....	668	1,352	176,311	167,861	124,566	1,206	17,610	15,307	426	17,662
Furniture, fixtures, and appliances.....	1,366	3,346	407,327	404,404	364,404	1,810	3,198	41,331	1,082	51,356
Food products—raw materials.....	4,000	10,397	1,828,629	1,814,105	1,415,118	16,721	14,447	110,812	4,777	98,460
Farm products—raw materials.....	1,671	4,256	1,638,780	1,617,968	1,494,695	8,146	11,357	42,951	859	98,988
Electrical goods.....	576	1,243	475,254	471,876	188,250	1,266	17,745	17,721	399	30,396
Hardware, and plumbing and heating equipment and supplies.....	817	1,899	270,226	267,410	196,693	1,300	22,115	26,317	669	37,072
Machinery, equipment, and supplies.....	3,277	5,393	267,550	263,196	488,070	1,784	22,468	68,151	2,331	88,856
Alcohol, beverages.....	1,000	1,670	475,441	453,181	379,181	1,708	23,273	19,758	654	35,419
Lumber and construction materials.....	627	1,553	411,620	406,530	337,098	4,070	24,501	21,935	315	24,048
Wholesale trade, not elsewhere classified.....	1,500	2,785	1,075,746	1,060,746	1,051,038	26,007	167,901	19,836	5,544	188,895
Wholesale trade not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Continued at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Partnerships with and without net profit									
	Number of—		Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)					Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and retail trade—Continued										
Retail trade.....	174,763	388,744	43,198,180	22,339,557	16,603,568	26,713	1,985,308	1,688,050	143,163	2,566,913
Building materials, hardware, and farm equipment.....	11,237	26,993	4,006,198	1,976,346	1,484,601	1,557	162,137	138,252	10,163	472,358
Building materials dealers.....	4,651	11,501	844,461	814,837	578,078	1,155	80,717	63,502	3,943	130,502
Hardware stores.....	4,186	9,866	495,311	489,484	345,249	4,536	40,430	46,728	3,997	135,911
Farm equipment dealers.....	2,400	5,626	685,426	672,527	561,275	5,756	40,990	28,022	2,223	205,945
General merchandise stores.....	9,323	23,695	1,459,596	1,342,322	887,583	1,659	101,124	93,672	8,103	209,970
Mail order houses.....	669	1,499	66,155	63,051	41,919	505	3,767	8,012	439	5,293
Automatic merchandising machine operators.....	1,403	3,794	137,134	126,342	75,335	9,434	8,933	11,347	852	7,725
Direct selling establishments.....	378	791	45,395	43,750	23,173	1,503	3,466	4,294	209	410
Variety and other general merchandise stores.....	7,473	17,611	1,033,109	1,009,179	746,956	10,437	85,018	70,025	6,603	196,542
Food stores.....	46,726	58,551	4,946,770	4,895,215	3,941,776	43,617	306,303	254,249	22,137	241,742
Grocery stores.....	40,568	44,972	4,246,314	4,247,330	3,468,375	35,053	244,735	197,366	18,091	228,772
Meat and fish markets.....	2,400	5,403	320,237	319,874	248,598	2,484	17,734	24,216	1,495	5,105
Fruit stores and vegetable markets.....	339	755	45,382	45,832	34,804	400	2,744	3,557	213	1,059
Candy, nut, and confectionery stores.....	920	1,878	64,127	63,739	47,135	700	3,595	6,575	692	2,800
Retail bakeries.....	1,314	2,735	111,482	110,925	90,515	2,256	25,960	15,441	949	2,301
Dairy products and other food stores.....	1,285	2,808	107,772	107,517	71,843	2,720	11,535	7,094	697	1,705
Automotive dealers.....	34,880	75,488	5,977,236	5,917,306	4,740,776	39,948	373,632	306,116	28,934	530,020
Motor vehicle dealers.....	7,348	16,320	2,309,311	2,277,507	1,366,332	13,248	160,481	86,753	3,657	314,041
Tire, battery, and accessory dealers.....	3,345	8,463	466,647	400,594	297,441	7,572	43,181	35,437	3,999	66,194
Gasoline service stations.....	1,766	45,643	1,889,401	1,873,587	1,879,444	18,372	156,817	169,972	18,307	87,048
Other automotive dealers.....	2,425	9,242	1,047,115	1,040,618	217,782	7,555	13,133	13,954	1,971	62,737
Apparel and accessory stores.....	11,166	24,817	1,271,600	1,265,809	816,637	11,330	130,046	137,326	10,030	281,356
Women's ready-to-wear and accessory stores, and fur shops.....	4,816	10,159	454,587	445,398	285,894	4,198	49,852	45,525	4,398	77,271
Other apparel and accessory stores.....	6,350	14,658	817,013	820,411	530,743	7,132	80,194	92,301	5,632	204,085
Furniture, home furnishings, and equipment stores.....	11,315	25,532	1,481,656	1,455,227	959,495	16,911	141,423	144,565	9,755	249,461
Furniture stores.....	3,833	8,794	687,344	663,629	433,064	8,082	64,869	66,860	3,507	129,282
Home furnishings and equipment stores, except appliances.....	4,327	5,142	217,344	204,749	144,235	2,784	37,626	36,353	1,926	29,827
Household appliances, radio, TV, and music stores.....	1,159	11,596	571,361	566,249	382,191	6,105	49,393	55,352	4,322	90,352
Eating and drinking places.....	35,132	76,169	4,479,193	4,451,611	1,195,454	58,900	462,639	267,244	25,936	55,917
Eating places.....	23,233	51,111	1,327,234	1,307,346	362,329	44,377	378,911	181,795	15,930	32,236
Drinking places.....	11,899	25,057	651,954	644,666	335,125	14,523	83,728	35,449	10,006	23,681
Drug and proprietary stores.....	2,175	11,974	918,988	110,693	601,167	8,340	33,793	96,376	4,959	154,154
Liquor stores.....	2,237	12,374	723,962	179,119	604,856	7,616	35,054	58,737	4,774	80,972
Antique and secondhand stores.....	3,396	5,244	99,051	96,447	59,047	1,360	7,489	12,643	1,937	21,677
Sporting goods stores and bicycle shops.....	1,817	3,852	149,115	146,701	103,423	2,418	9,685	11,668	1,932	36,947
Jewelry stores.....	2,060	4,400	183,713	181,771	101,845	1,616	17,676	27,857	1,854	54,765
Fuel and ice dealers.....	1,443	2,660	164,449	160,359	106,325	4,438	15,025	15,797	591	5,301
Florists.....	1,091	4,481	106,322	105,313	52,996	2,526	14,830	11,900	1,447	5,365
Cigar stores and stands.....	429	880	23,498	23,371	15,854	293	1,864	2,067	322	1,189
Newstands.....	24	591	26,478	26,377	17,211	141	3,852	4,808	129	1,063
Retail trade, not elsewhere classified.....	13,397	30,438	1,406,388	1,389,341	915,091	18,507	106,539	104,974	10,402	163,754
Retail trade not allocable.....	290	657	16,343	16,343	11,308	126	2,092	1,493	(*)	(-)
Wholesale and retail trade not allocable.....	2,399	5,510	519,213	516,140	383,331	5,802	42,960	35,343	1,967	57,086
Finance, insurance, and real estate.....	208,531	1,476,613	10,640,072	9,497,480	501,611	1,288,744	1,315,686	1,067,344	2,281	79,243
Finance.....	69,765	634,167	3,439,194	3,430,169	119,701	33,896	928,718	662,390	314	2,969
Banking.....	191	1,700	16,956	16,956	1,123	1,118	26,130	14,025	-	-
Credit agencies other than banks.....	3,037	15,600	105,381	61,255	12,571	996	11,890	40,694	(*)	(*)
Security and commodity brokers, dealers, exchanges, and services.....	6,761	47,138	2,781,027	2,511,341	77,759	16,701	871,159	535,567	-	-
Security underwriting syndicates.....	1,638	8,913	83,503	81,882	45,411	37	2,754	18,480	-	-
Security brokers, dealers, and flotation companies.....	4,490	34,113	2,631,660	2,426,507	32,288	16,259	846,062	506,710	-	-
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services.....	635	4,112	66,364	61,547	-	405	22,343	10,377	-	-
Holding and investment companies.....	55,776	570,159	474,390	459,346	18,177	15,081	19,539	72,104	261	1,580
Investment clubs.....	14,975	181,780	25,788	16,754	3,709	704	2,644	721	(*)	(*)
Common trust funds.....	266	161,284	156,188	120,317	8,218	20	65	136,442	-	-
Other holding and investment companies.....	40,035	227,095	292,314	71,473	16,450	14,357	16,830	163,627	185	1,264
Insurance agents, brokers, and service.....	11,301	29,824	771,069	757,497	136,506	9,027	100,572	228,255	116	586
Real estate.....	231,465	811,642	5,479,855	6,009,714	345,411	1,445,821	286,396	177,199	1,851	75,688
Operators, except developers, and lessors of buildings.....	18,471	66,116	2,321,248	2,125,407	53,649	1,389,133	210,035	136,529	539	6,181
Lessors of real property other than buildings.....	17,402	95,378	171,670	41,514	8,133	21,777	2,737	33,582	(*)	(*)
Agents, brokers, and managers.....	10,402	34,218	461,655	414,730	127,145	40,358	37,746	84,786	783	35,031
Title abstract companies.....	(*)	(*)	(*)	(*)	(-)	(-)	(+)	(+)	-	-
Subdividers and developers.....	8,786	40,127	346,415	17,764	40,884	9,080	21,767	46,167	472	27,618
Operative builders.....	1,346	6,107	101,222	84,295	2,582	3,642	3,374	25,238	(*)	(*)
Combinations of real estate, insurance, loans, and law offices.....	901	2,184	69,481	63,878	12,903	1,784	9,340	21,224	(*)	(*)
Services.....	176,276	492,706	16,465,740	16,326,295	2,780,448	549,349	3,863,386	5,823,150	29,113	127,165
Hotels, rooming houses, camps, and other lodging places.....	12,006	39,982	870,309	842,348	301,037	102,677	180,622	63,444	1,803	6,508
Hotels.....	2,107	9,115	317,616	307,186	125,819	25,720	84,464	19,790	570	2,042
Tourist courts and motels.....	6,154	20,331	461,994	449,693	141,089	64,649	85,572	36,801	567	1,765
Trailer parks and camps.....	2,840	7,101	68,598	65,260	24,344	9,660	6,290	6,830	550	2,418
Other lodging places.....	905	3,435	11,741	21,209	9,789	2,648	4,296	23	(+)	(*)
Personal services.....	30,522	66,773	1,226,012	1,209,436	513,762	62,433	319,843	237,980	8,176	22,662
Coin-operated laundries and dry cleaning.....	4,251	9,904	113,273	108,790	32,474	12,618	22,934	18,779	951	315
Other laundries and dry cleaning plants.....	7,442	16,860	447,761	442,644	213,489	24,014	153,817	59,942	1,215	4,215
Photographic studios.....	1,249	2,560	72,913	72,428	36,477	4,481	13,065	13,667	514	3,279
Beauty shops.....	8,449	17,551	214,632	213,311	93,179	6,026	73,608	45,587	2,524	1,992
Barber shops.....	4,956	10,423	94,885	94,066	29,027	2,094	25,982	36,161	355	144
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	609	1,295	17,252	17,219	7,699	254	2,769	5,170	480	2,044
Funeral service and crematories.....	1,821	6,429	240,635	237,538	92,774	13,181	24,032	52,378	1,982	10,131
Garment pressing, alteration, and repair.....	(*)	(*)	(*)	(*)	(-)	(-)	(+)	(+)	(*)	(*)
Other personal services.....	637	1,589	40,148	19,948	7,689	1,720	3,015	4,319	(*)	(*)

Footnotes at end of table.

Business Returns/1968 • Partnerships

Table 1.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Partnerships with net profit									
	Number of—		Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)					Number of partnerships	Amount (Thousand dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Wholesale and retail trade—merchandise										
Wholesale trade.....	139,551	309,931	1,067,716	1,033,803	15,019,018	220,541	1,752,088	1,813,360	118,704	2,261,993
Building material, hardware, and farm equipment.....	8,951	1,430	1,783,241	1,756,591	1,310,851	17,642	141,545	148,313	8,358	409,680
Building materials dealers.....	3,513	8,763	726,116	716,775	506,017	9,098	70,373	67,855	3,131	113,768
Hardware stores.....	2,581	8,472	454,376	448,549	314,518	3,608	36,055	49,930	3,444	116,938
Farm equipment dealers.....	1,776	4,195	603,749	591,468	490,317	4,936	35,117	30,528	1,783	178,974
General merchandise stores.....	7,458	17,541	1,165,800	1,150,575	816,049	18,531	92,081	100,782	6,531	184,765
Mail order houses.....	298	626	60,395	60,020	39,335	235	3,767	8,284	(*)	(*)
Automatic merchandising machine operators.....	1,067	3,371	122,312	121,346	73,308	8,198	8,823	12,123	770	7,508
Direct selling establishments.....	496	637	42,932	41,399	21,337	1,441	3,115	4,401	(*)	(*)
Variety and other general merchandise stores.....	5,952	13,918	939,521	927,910	682,069	8,657	76,376	75,974	5,448	173,079
Food stores.....	12,317	50,032	4,518,871	4,484,798	3,587,657	38,569	271,978	271,620	19,534	217,056
Grocery stores.....	17,748	38,793	3,932,533	3,905,405	3,180,907	31,360	218,891	209,623	16,028	205,753
Meat and fish markets.....	3,116	4,741	1,907,754	1,894,806	1,224,483	2,229	15,006	25,282	1,287	4,338
Fruit stores and vegetable markets.....	313	677	45,319	45,633	34,333	391	37,736	3,582	212	1,051
Candy, nut, and confectionery stores.....	743	1,524	59,075	58,796	43,774	574	2,817	7,011	565	2,500
Retail bakeries.....	1,033	3,333	99,733	98,470	43,907	1,923	23,066	16,583	891	1,870
Dairy products and other food stores.....	821	1,994	91,461	91,058	60,453	2,393	9,646	9,539	551	1,544
Automotive dealers.....	27,991	60,344	5,384,508	5,355,759	4,255,759	33,688	330,334	328,067	24,065	462,517
Motor vehicle dealers.....	9,501	18,334	2,528,313	2,494,857	2,128,859	10,448	141,865	94,895	4,516	278,878
Tire, battery, and accessory dealers.....	4,546	6,706	345,140	339,994	284,202	4,761	35,725	38,626	2,327	54,756
Gasoline service stations.....	18,452	38,547	2,278,423	2,266,195	1,721,447	16,393	141,133	177,662	15,928	78,576
Other automotive dealers.....	1,440	3,557	333,632	328,795	181,551	2,286	11,313	16,884	1,494	50,307
Apparel and accessory stores.....	9,000	10,509	1,207,143	1,187,736	763,406	6,639	117,564	145,753	8,570	255,024
Women's ready-to-wear and accessory stores, and fur shops.....	3,974	8,395	427,638	418,790	268,372	3,896	45,596	47,863	3,811	70,631
Other apparel and accessory stores.....	5,026	12,114	779,505	769,146	495,034	5,743	71,958	97,890	4,759	184,393
Furniture, home furnishings, and equipment stores.....	9,115	10,739	1,360,514	1,336,591	871,193	14,486	127,826	153,389	8,065	217,311
Furniture stores.....	3,559	7,559	637,333	615,631	398,935	6,927	59,065	69,736	1,985	114,555
Home furnishings and equipment stores, except appliances.....	1,806	3,996	199,026	196,703	125,130	2,319	23,787	23,991	1,531	22,807
Household appliances, radio, TV, and music stores.....	4,150	9,184	524,177	518,257	347,128	5,440	44,374	59,662	3,549	79,949
Eating and drinking places.....	27,713	59,942	2,196,744	2,174,597	1,049,167	48,430	395,754	295,965	21,229	48,144
Eating places.....	18,215	40,317	1,621,841	1,607,636	754,907	36,465	327,695	205,962	12,933	26,866
Drinking places.....	9,398	19,625	574,903	566,961	294,260	11,965	68,059	92,003	8,296	21,278
Drug and proprietary stores.....	4,765	10,443	852,086	845,629	557,204	7,373	84,833	99,658	4,475	141,587
Liquor stores.....	4,381	10,519	729,683	725,316	569,891	6,112	30,768	60,649	4,128	74,270
Antique and secondhand stores.....	1,677	3,676	85,645	82,962	48,771	1,513	6,619	14,576	1,447	17,348
Sporting goods stores and bicycle shops.....	1,348	3,646	132,811	130,844	92,119	1,110	9,777	12,741	1,092	31,899
Jewelry stores.....	1,708	3,664	174,166	172,447	95,685	1,398	16,997	29,226	1,550	49,645
Fuel and ice dealers.....	1,101	2,107	145,678	141,397	92,982	3,900	12,386	18,195	508	4,812
Florists.....	1,528	3,262	95,166	94,419	45,953	2,150	13,558	13,194	1,113	4,543
Cigar stores and stands.....	353	728	22,226	21,100	14,746	292	1,699	2,215	297	1,154
Newsstands.....	118	519	22,347	22,342	15,472	100	2,512	2,847	124	710
Retail trade, not elsewhere classified.....	9,262	10,958	1,177,581	1,165,468	811,358	14,500	94,908	114,557	7,630	140,730
Retail trade not allocable.....	162	382	13,704	13,691	10,744	78	459	1,613	(*)	(*)
Wholesale and retail trade not allocable.....	1,975	4,507	492,729	489,729	363,295	5,462	40,617	37,070	1,626	51,593
Finance, insurance, and real estate.....	177,437	850,711	8,055,989	7,953,186	425,708	659,777	1,135,944	2,263,385	1,629	67,918
Finance.....	13,117	365,856	3,256,297	3,212,359	106,337	24,408	883,041	933,368	181	1,861
Banking.....	1,345	24,147	1,544,523	1,509,773	31,482	15,357	816,616	538,687	(*)	(*)
Credit agencies other than banks.....	1,776	13,480	99,625	55,502	8,924	884	11,236	41,476	(*)	(*)
Security and commodity brokers, dealers, exchanges, and services.....	4,448	33,251	1,673,731	1,633,546	76,953	15,640	830,719	589,173	(*)	(*)
Security underwriting syndicates.....	1,005	7,191	85,232	81,905	45,471	21	6,684	30,488	(*)	(*)
Security brokers, dealers, and flotation companies.....	1,345	24,147	1,544,523	1,509,773	31,482	15,357	816,616	538,687	(*)	(*)
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services.....	298	1,911	45,977	41,868	(*)	262	11,219	19,998	(*)	(*)
Holding and investment companies.....	16,480	318,245	407,882	184,083	19,267	6,756	14,956	188,691	(*)	(*)
Investment clubs.....	1,698	21,680	13,990	3,461	3,281	3,467	9,036	9,036	(*)	(*)
Common trust funds.....	706	158,443	153,579	118,344	6,035	20	65	136,596	(*)	(*)
Other holding and investment companies.....	11,076	103,962	23,023	51,749	9,251	6,241	12,424	143,059	(*)	(*)
Insurance agents, brokers, and services.....	9,401	26,255	725,955	713,270	121,502	8,321	93,083	230,913	(*)	(*)
Real estate.....	133,738	458,600	4,075,737	3,721,497	196,869	627,048	159,820	1,099,104	1,389	65,654
Operators, except developers, and lessors of buildings.....	107,501	368,418	3,079,411	2,951,680	35,509	588,362	100,567	749,377	376	4,479
Lessor of real property other than buildings.....	1,670	44,191	148,078	37,304	7,838	14,578	2,151	65,760	(*)	(*)
Agents, brokers, and managers.....	6,811	60,019	404,556	367,060	104,390	13,371	29,952	117,968	562	30,508
Title abstract companies.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers.....	4,801	10,803	181,889	221,184	35,204	6,061	13,672	107,844	394	23,809
Operative builders.....	1,712	2,732	85,972	72,158	407	2,887	3,011	33,730	(*)	(*)
Combinations of real estate, insurance, loans, and law offices.....	820	2,021	62,667	63,085	1,903	1,742	9,070	21,668	(*)	(*)
Recreation.....	14,118	398,159	15,777,251	15,075,306	3,321,902	371,229	3,567,314	6,039,231	23,304	103,916
Hotel, rooming houses, camps, and other lodging places.....	7,863	16,463	645,929	627,023	301,105	63,658	117,671	109,816	1,100	4,112
Hotels.....	1,531	3,313	320,096	320,096	80,441	16,857	29,921	29,921	405	1,472
Tourist courts and motels.....	1,001	13,877	354,102	346,308	97,804	41,495	58,281	66,496	375	1,239
Trailer parks and camps.....	1,459	3,436	50,911	48,869	1,470	5,226	5,580	11,588	234	1,234
Other lodging places.....	670	1,995	1,074	11,750	9,410	1,302	1,953	1,811	(*)	(*)
Personal services.....	25,391	55,130	1,094,153	1,081,028	451,515	50,318	280,811	251,123	6,877	19,351
Coin-operated laundries and dry cleaning.....	3,095	7,311	92,126	95,940	30,467	9,462	20,245	21,107	722	293
Other laundries and dry cleaning plants.....	5,930	13,418	85,490	379,867	180,780	18,403	131,284	65,415	984	3,766
Photographic studios.....	768	1,573	60,875	60,608	26,226	1,708	10,023	15,408	311	1,393
Beauty shops.....	7,409	15,444	197,886	196,602	81,355	5,378	67,596	47,123	2,221	1,837
Barber shops.....	4,799	9,234	86,134	85,422	26,608	1,803	23,640	36,768	304	134
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	609	1,245	17,452	17,219	7,699	254	2,769	5,170	480	2,044
Funeral service and crematories.....	1,410	9,382	125,046	122,331	86,151	11,702	22,013	53,480	1,727	9,373
Garment pressing, alteration, and repair.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	511	1,337	18,731	18,546	7,045	1,503	2,620	4,673	(*)	(*)

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Partnerships with and without net profit									
	Number of—		Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	
	Partner-ships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partner-ships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Business services.....	25,928	71,152	1,206,547	1,176,549	534,093	126,692	232,385	197,794	3,538	18,398
Advertising.....	1,225	3,229	118,722	116,668	77,838	1,295	15,187	13,957	116	1,115
Services to buildings.....	2,435	5,156	85,983	85,709	44,788	1,783	34,350	20,463	(*)	(*)
Consulting services.....	1,815	6,103	113,658	109,615	44,591	1,700	32,277	28,470	170	1,007
Other business services.....	20,453	56,664	888,184	864,557	366,876	121,914	150,571	134,904	3,089	16,066
Automobile parking, repair, and services.....	17,652	40,856	827,924	814,538	452,238	41,286	119,969	136,303	8,278	36,546
Automobile parking.....	734	1,771	35,490	32,154	11,742	703	6,322	5,338	(*)	(*)
Top and body repair shops.....	2,958	6,763	161,081	160,603	97,364	2,909	33,914	28,454	1,237	5,012
General repair shops.....	9,029	19,113	424,638	420,261	250,072	8,960	52,381	79,442	5,610	21,911
Tire, paint, and other repair shops.....	1,019	2,349	73,056	72,530	44,677	1,662	10,714	11,523	712	5,559
Other automobile services, except repair.....	3,911	10,860	133,659	128,990	48,383	27,052	16,138	11,546	683	3,991
Repair services, except automobile.....	7,795	16,789	294,540	292,597	160,614	7,392	44,218	57,475	3,655	22,879
Radio and TV repair shops.....	999	2,180	36,808	36,754	22,835	572	5,261	5,176	792	3,466
Electrical repair shops, except radio and TV.....	1,256	2,544	47,492	47,280	25,625	850	6,873	10,808	570	2,908
Reupholstery and furniture repair.....	1,356	2,716	34,002	33,773	16,248	656	4,916	6,663	484	759
Other repair services, except automobile.....	4,384	9,249	176,138	174,790	95,906	5,314	27,168	33,828	1,809	15,746
Motion pictures.....	1,744	5,675	277,919	267,493	88,110	36,292	37,656	31,765	197	235
Production, distribution, and related services.....	518	1,558	126,343	123,176	39,831	30,759	12,692	7,109	(*)	(*)
Theaters.....	1,226	4,117	151,576	144,317	48,279	5,533	24,964	24,656	147	211
Amusement and recreation services, except motion pictures.....	11,730	40,384	503,126	474,983	213,242	44,892	110,064	39,032	1,686	5,466
Theatrical producers, bands, orchestras, and entertainers.....	2,453	15,027	137,314	129,021	57,068	7,401	32,078	20,272	(*)	(*)
Bowling alleys and billiard and pool parlors.....	1,680	4,084	78,630	76,263	31,740	7,753	16,023	6,273	623	1,291
Other amusement and recreation services.....	7,597	21,273	292,182	269,699	124,434	29,738	61,963	12,487	980	3,974
Medical and health services.....	23,715	72,240	4,120,594	4,090,250	173,520	51,267	813,498	2,081,781	1,292	4,592
Offices of physicians and surgeons.....	15,780	48,531	3,038,921	3,022,392	41,625	27,873	519,369	1,755,992	175	1,092
Offices of dentists and dental surgeons.....	2,275	5,468	216,903	214,024	19,345	4,057	38,020	95,914	294	797
Offices of osteopathic physicians.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Offices of chiropractors.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hospitals.....	566	3,274	254,028	250,369	25,533	3,907	89,332	61,042	(*)	(*)
Medical laboratories.....	1,539	5,684	165,557	164,833	4,410	3,134	32,978	82,583	(*)	(*)
Dental laboratories.....	360	773	23,921	23,695	7,778	300	3,921	7,967	182	297
Sanatoria, and convalescent and rest homes.....	1,601	4,670	255,908	250,368	45,462	9,450	104,016	18,523	175	207
Registered and practical nurses.....	-	-	-	-	-	-	-	-	-	-
Other medical services.....	1,335	3,221	139,223	138,557	28,101	2,188	20,731	44,119	321	1,775
Legal services.....	24,728	80,334	3,935,551	3,894,897	38,793	42,685	805,770	2,122,322	-	-
Educational services.....	4,483	7,216	55,921	55,467	7,262	1,125	13,560	8,278	251	2,701
Engineering services.....	3,035	8,066	595,203	588,552	151,844	5,674	238,924	109,924	(*)	(*)
Architectural services.....	3,793	9,496	692,519	682,929	117,564	5,720	220,159	152,015	(*)	(*)
Certified public accountants.....	6,146	21,075	1,376,074	1,360,763	6,700	14,482	538,057	440,668	(*)	(*)
Other accounting, auditing, and bookkeeping services.....	3,866	9,924	423,659	419,989	6,193	4,769	179,717	131,493	(*)	(*)
Other services.....	1,133	2,744	54,842	54,504	15,476	963	8,944	12,376	165	3,050
Nature of business not allowable.....	1,224	5,180	37,171	35,390	11,445	788	5,028	9,965	(*)	(*)

Footnotes at end of table.

Business Returns/1968 • Partnerships

Table 1.—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Partnerships with net profit									
	Number of		Receipts		Cost of sales and operations		Depreciation	Payroll	Net profit	Inventory, end-of-year
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Auto repair and maintenance	1,000	1,000	1,030,000	1,030,000	4,000	4,000	64,840	64,840	1,000	1,000
Auto body painting	1,000	1,000	110,000	110,000	1,000	1,000	1,100	1,100	1,000	1,000
Auto body repair	1,000	1,000	2,000	2,000	1,000	1,000	1,000	1,000	1,000	1,000
Auto body refinishing	1,000	1,000	101,000	101,000	1,000	1,000	1,000	1,000	1,000	1,000
Auto body upholstery	1,000	1,000	730,000	730,000	1,000	1,000	1,000	1,000	1,000	1,000
Automobile parking, repair, and service	1,000	1,000	7,000	7,000	1,000	1,000	1,000	1,000	1,000	1,000
Automobile parts and accessories	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Automobile repair shops	1,000	1,000	148,170	148,170	1,000	1,000	1,000	1,000	1,000	1,000
Automobile repair shops, except auto and TV	1,000	1,000	38,000	38,000	1,000	1,000	1,000	1,000	1,000	1,000
Auto, paint, and other repair shops	1,000	1,000	60,000	60,000	1,000	1,000	1,000	1,000	1,000	1,000
Other automobile services, except repair	1,000	1,000	6,000	6,000	1,000	1,000	1,000	1,000	1,000	1,000
Auto services, except auto and TV	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Radio and TV repair shops	1,000	1,000	33,000	33,000	1,000	1,000	1,000	1,000	1,000	1,000
Electrical repair shops, except auto and TV	1,000	1,000	4,000	4,000	1,000	1,000	1,000	1,000	1,000	1,000
Appliances and furniture repair	1,000	1,000	11,000	11,000	1,000	1,000	1,000	1,000	1,000	1,000
Other repair services, except auto and TV	1,000	1,000	34,000	34,000	1,000	1,000	1,000	1,000	1,000	1,000
Motion pictures	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Production, distribution, and related services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Theaters	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Amusement and recreation services, except motion pictures	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Theatrical producers, managers, and entertainers	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Bowling alleys and billiard and pool parlors	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other amusement and recreation services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Medical and health services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Offices of physicians and surgeons	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Offices of dentists and dental clinics	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Offices of chiropractic physicians	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Offices of other practitioners	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Hospital	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Medical laboratories	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Dental laboratories	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Pharmacies, drug stores, and health food stores	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Registered and practicing nurses	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other medical services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Legal services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Accounting services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Engineering services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Architectural services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Verified public accountants	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other accounting, auditing, and tax planning services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
None of the above and all others	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

(*) Figures are shown parenthetically. If the amount is zero, the figure is shown as zero in the appropriate column.

Net profit is after taxes.

NOTE: For more explanatory information, see the "Introduction" and "Instructions" sections of the "1968 Business Returns" publication.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries						Other agriculture, forestry, and fisheries	Mining		
		Total	Farms				Total		Crude petroleum and natural gas	Other mining	
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms					Other farms
NUMBER OF PARTNERSHIPS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
With and without net profit.....	41,111	120,759	109,849	40,773	9,320	53,252	6,504	10,910	13,227	10,795	2,432
With net profit.....	65,913	80,427	79,060	32,022	5,518	37,061	3,359	7,397	7,212	5,816	1,396
(Thousand dollars)											
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts.....	82,806,910	1,520,137	4,011,837	1,820,027	431,594	2,351,326	212,233	853,700	1,035,817	687,206	348,611
Business receipts.....	82,531,344	1,544,029	4,506,706	1,550,413	462,241	2,282,419	211,633	837,323	970,425	630,533	339,892
Income from other partnerships, etc.....	26,866	2,407	1,807	1,140	237	1,409	21	600	4,178	4,119	59
Nonqualifying dividends.....	23,641	62	620	317	41	251	13	43	76	66	10
Interest.....	631,111	26,267	24,423	5,634	1,724	8,795	995	1,839	7,867	7,346	521
Rents.....	447,526	53,216	59,033	29,224	5,738	17,296	2,375	2,583	7,508	5,911	1,597
Royalties.....	119,777	4,356	4,345	1,621	26	3,054	114	11	26,166	24,989	1,177
Net farm profit.....	36,014	2,707	29,620	14,320	60	12,704	4,036	107	808	724	84
Net gain, noncapital assets.....	137,174	14,914	11,532	3,989	437	6,357	229	2,487	9,113	3,997	2,116
Other receipts.....	786,912	5,348	41,446	15,443	3,070	14,261	272	6,702	12,076	9,521	3,155
Total deductions.....	71,461,747	4,371,239	4,129,044	1,366,229	429,058	2,138,367	193,980	742,193	963,011	639,507	323,504
Cost of sales and operations, total.....	42,344,177	1,169,704	2,625,740	755,326	247,053	1,499,334	123,527	538,216	416,913	243,903	173,010
Inventory, beginning-of-year.....	4,472,643	323,440	292,964	142,059	8,182	230,390	12,342	30,276	8,269	2,224	6,045
Purchases.....	30,520,947	1,127,627	323,225	142,059	14,988	649,724	43,334	34,304	32,855	24,074	28,781
Cost of labor.....	4,359,694	48,736	429,254	170,257	107,098	111,469	31,732	87,422	114,334	46,935	67,399
Material and supplies.....	1,598,706	129,304	109,323	31,842	16,342	44,725	7,314	24,971	27,707	9,885	17,822
Other costs.....	9,675,177	1,354,977	1,262,331	425,222	112,993	675,867	41,235	93,646	223,399	163,772	59,627
Less: Inventory, end-of-year.....	4,729,643	323,440	292,964	142,059	8,182	230,390	12,342	30,276	8,269	2,224	6,045
Salaries and wages.....	6,815,391	22,404	10,357	1,941	1,932	4,439	1,395	13,108	4,971	6,903	3,068
Payments to partners.....	1,000,000	63,100	43,100	14,320	60	17,712	4,036	19,599	10,624	8,518	2,106
Rent.....	1,111,765	211,033	199,284	100,347	20,351	72,808	3,878	12,317	28,012	17,060	10,952
Interest.....	2,000,000	200,000	199,934	20,351	21,729	72,709	6,939	10,788	15,407	12,881	2,526
Taxes.....	2,360,000	15,000	146,516	60,000	21,731	57,341	6,630	12,163	30,598	21,168	9,430
Casualty losses.....	1,000	1,000	1,311	437	43	324	55	42	642	562	80
Bad debts.....	124,321	1,118	890	407	25	264	134	928	2,022	1,755	267
Repairs.....	1,000,000	1,000,000	120,176	23,417	17,245	73,363	5,999	19,103	26,096	10,476	15,620
Depreciation.....	2,326,442	420,304	386,004	158,112	59,042	175,125	13,485	34,104	80,589	56,251	34,338
Amortization.....	28,442	314	303	33	33	172	92	11	420	495	425
Depletion.....	1,500,000	1,500,000	970	382	1	599	18	72	121,619	103,769	17,850
Retirement plans, etc.....	4,302	33	539	153	42	175	69	216	791	455	336
Net loss from other partnerships, etc.....	110,037	3,007	3,313	1,011	342	1,509	95	4,541	4,541	4,541	24
Net farm loss.....	4,111	1,051	5,784	2,133	121	2,922	538	197	-	-	-
Net loss, noncapital assets.....	34,219	2,362	2,178	556	150	1,372	100	184	716	499	217
Other deductions.....	2,492,142	404,000	323,152	113,225	12,197	143,087	25,446	81,044	213,526	150,271	63,255
Gross profit (less loss).....	39,037,765	1,160,433	1,386,096	764,801	214,541	783,085	88,106	299,107	553,512	386,030	166,882
Gross profit.....	39,037,765	1,160,433	1,386,096	764,801	214,541	783,085	88,106	299,107	553,512	386,030	166,882
Gross loss.....	120,427	3,007	3,313	1,011	342	1,509	95	4,541	4,541	4,541	24
Net profit (less loss).....	11,406,163	64,304	542,793	254,590	51,936	211,959	34,308	111,507	72,806	47,699	25,107
Net profit.....	11,406,163	64,304	542,793	254,590	51,936	211,959	34,308	111,507	72,806	47,699	25,107
Net loss.....	2,492,142	404,000	323,152	113,225	12,197	143,087	25,446	81,044	213,526	150,271	63,255
PARTNERSHIPS WITH NET PROFIT											
Total receipts.....	73,449,100	4,366,401	3,350,400	1,366,229	399,246	1,907,533	174,816	711,009	831,494	518,408	313,086
Business receipts.....	71,176,341	4,423,441	3,726,023	1,314,643	281,311	1,854,720	174,351	697,413	783,873	478,000	305,873
Income from other partnerships, etc.....	83,037	1,807	1,807	1,140	237	1,409	21	600	4,178	4,119	59
Nonqualifying dividends.....	21,010	62	620	317	41	251	13	43	76	66	10
Interest.....	608,736	23,267	21,423	5,634	1,724	8,795	995	1,839	7,867	7,346	521
Rents.....	347,645	33,236	33,610	17,292	4,362	9,268	2,068	2,218	6,264	4,335	1,429
Royalties.....	83,777	3,065	3,954	1,559	21	2,365	9	11	1,101	18,703	398
Net farm profit.....	31,573	28,016	27,411	12,704	60	12,362	2,013	107	808	724	84
Net gain, noncapital assets.....	113,932	12,234	10,133	3,231	376	5,877	159	2,241	3,531	1,490	2,041
Other receipts.....	683,074	37,443	30,555	12,841	2,390	14,964	360	6,788	7,140	4,391	2,749
Total deductions.....	59,577,743	3,625,347	3,143,888	1,036,040	306,487	1,561,145	144,218	577,360	638,398	367,153	271,245
Cost of sales and operations, total.....	37,806,379	1,400,301	2,033,137	593,368	191,051	1,152,482	95,336	427,168	294,240	146,864	147,376
Inventory, beginning-of-year.....	3,772,030	251,931	225,895	121,140	7,761	179,651	9,941	20,038	7,423	1,779	5,644
Purchases.....	27,726,430	946,115	679,444	99,983	10,463	537,233	31,765	266,671	45,074	19,025	26,049
Cost of labor.....	3,659,380	384,608	312,894	126,088	36,138	73,304	25,864	71,714	91,545	35,288	56,257
Material and supplies.....	1,353,332	98,876	78,250	23,208	12,973	36,416	5,633	20,646	20,142	6,349	13,793
Other costs.....	5,394,785	1,038,748	971,412	341,735	86,949	510,711	32,017	67,336	138,568	86,349	51,719
Less: Inventory, end-of-year.....	4,045,052	259,973	234,736	26,686	12,733	185,433	9,384	25,237	8,512	2,426	6,086
Salaries and wages.....	6,211,851	17,677	5,721	1,108	1,215	1,646	1,752	12,156	7,428	4,614	2,814
Payments to partners.....	1,184,260	44,157	30,455	9,287	5,274	11,656	4,268	13,672	6,295	4,496	1,799
Rent.....	1,607,364	157,393	147,135	81,190	15,768	47,236	2,891	10,258	15,348	9,716	9,132
Interest.....	1,272,290	117,391	110,269	44,938	10,133	51,293	3,905	7,122	7,964	5,937	2,027
Taxes.....	1,717,099	113,174	103,065	44,314	15,235	34,181	4,375	9,549	24,694	16,815	7,879
Casualty losses.....	8,318	201	170	46	55	23	46	31	246	166	80
Bad debts.....	91,572	1,453	694	371	25	185	113	759	509	245	264
Repairs.....	650,963	146,676	133,008	64,153	12,471	51,742	4,662	13,668	20,606	7,606	13,000
Depreciation.....	2,019,725	294,991	275,111	121,726	24,897	119,649	8,939	19,780	56,426	36,965	19,461
Amortization.....	16,460	280	270	-	-	178	92	10	913	488	425
Depletion.....	133,758	780	763	344	-	419	-	17	101,995	84,329	17,666
Retirement plans, etc.....	80,962	405	213	61	19	96	37	192	742	438	304
Net loss from other partnerships, etc.....	13,672	1,201	1,110	847	62	201	-	85	765	741	24
Net farm loss.....	551	57	39	-	-	39	-	18	-	-	-
Net loss, noncapital assets.....	6,310	1,239	1,147	265	37	836	9	92	190	52	138
Other deductions.....	6,885,707	268,288	205,905	74,622	29,337	84,233	17,313	62,783	99,537	50,681	48,856
Gross profit (less loss).....	33,309,470	1,963,136	1,692,991	721,277	190,361	702,238	79,015	270,245	489,633	331,136	158,497
Gross profit.....	33,309,470	1,963,136	1,692,991	721,277	190,361	702,238	79,015	270,245	489,633	331,136	158,497
Gross loss.....	10,816	1,528	1,018	177	417	424	-	510	67	67	-
Net profit.....	13,571,422	940,561	806,912	332,165	92,761	346,388	35,598	133,649	193,096	151,255	41,841

Footnote at end of table.

[illegible]

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade							
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade	Retail trade					
		Total	Trucking and warehousing	Other transportation				Total	Building materials, hardware, and farm equipment	General merchandise	Food stores		
											Total	Grocery stores	Other food stores
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
NUMBER OF PARTNERSHIPS	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
With and without net profit.....	15,200	12,441	8,541	3,100	2,311	11,324	32,162	174,563	11,423	4,922	20,700	20,568	9,158
With net profit.....	11,442	7,500	7,421	2,018	1,943	10,442	25,121	137,512	7,951	3,777	14,257	17,745	7,082
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)												
Total receipts.....	1,254,433	1,107,552	795,843	312,909	145,221	34,702,420	11,082,974	23,198,451	2,301,111	1,101,111	4,920,700	4,470,552	1,501,211
Business receipts.....	1,230,227	1,177,209	780,261	306,844	142,018	34,444,268	10,976,771	23,166,497	2,280,111	1,080,111	4,820,111	4,440,111	1,477,111
Income from other partnerships, etc.....	780	780	780	71	71	1,357	1,357	2,357	1,357	1,357	807	807	2
Nonqualifying dividends.....	11	11	11	-	-	1,793	491	1,100	312	109	413	411	2
Interest.....	1,395	1,338	1,114	432	417	21,637	11,201	27,111	3,784	1,911	1,261	1,750	231
Rents.....	3,957	2,665	2,524	1,381	242	1,043	22,792	72,362	1,770	1,147	12,028	11,344	1,294
Royalties.....	60	14	50	-	-	2,380	1,009	671	172	172	99	99	-
Net farm profit.....	53	13	17	36	-	1,945	1,241	403	177	51	1	12	3
Net gain, noncapital assets.....	4,736	2,172	1,950	1,050	1,734	12,728	4,134	5,255	133	201	1,417	1,320	97
Other receipts.....	12,641	12,441	8,305	5,382	314	200,152	62,173	144,979	12,770	1,111	13,770	13,473	406
Total deductions.....	1,102,215	970,401	704,303	275,592	121,414	31,111,111	10,333,740	21,100,370	1,867,401	1,101,111	4,072,001	4,072,180	293,330
Cost of sales and operations, total.....	680,192	617,401	411,873	106,392	61,420	11,111,111	4,033,740	10,100,370	1,404,002	487,551	3,921,700	3,468,275	452,211
Inventory, beginning of year.....	14,810	14,810	9,325	3,130	1,000	2,244,731	331,730	1,200,000	428,723	201,444	34,601	23,000	10,025
Purchases.....	247,917	209,380	107,347	71,989	2,131	2,444,907	1,466,719	11,576,262	1,442,307	821,000	3,406,741	3,406,741	419,068
Cost of labor.....	229,574	14,821	123,399	54,020	33,114	2,000,597	65,782	1,000,000	15,000	1,000	1,000	1,000	4,773
Material and supplies.....	29,341	25,731	14,138	6,092	4,000	1,000,000	42,021	15,240	1,000	1,000	11,300	11,300	3,321
Other costs.....	174,107	11,224	34,203	73,051	10,253	1,111,111	419,000	680,000	52,311	32,371	75,179	64,555	20,244
Less: Inventory, end of year.....	15,567	14,792	14,293	4,502	1,000	3,000,000	11,220	2,000,000	428,352	200,000	41,742	228,072	1,970
Salaries and wages.....	21,512	14,325	17,375	1,950	1,111	2,444,270	553,320	1,811,111	142,000	6,330	255,111	238,711	50,990
Payments to partners.....	23,633	19,121	14,074	3,007	6,032	4,000,000	99,411	310,111	10,770	10,770	40,333	33,300	8,441
Rent.....	31,700	34,359	24,359	4,341	3,392	4,000,000	1,458	1,458	16,377	21,299	34,321	42,123	12,066
Interest.....	15,844	14,003	9,290	4,061	1,344	1,000,000	40,000	11,111	11,227	1,111	11,227	11,227	2,044
Taxes.....	43,377	38,773	21,321	7,411	4,104	1,000,000	100,000	33,777	11,047	21,244	64,011	58,272	5,390
Casualty losses.....	710	671	147	524	43	4,111	424	3,000	151	352	608	485	173
Bad debts.....	1,472	1,135	391	391	391	4,111	1,302	41,311	1,100	1,100	1,100	2,250	330
Repairs.....	72,612	61,450	34,311	4,700	1,700	1,000,000	30,411	30,411	7,111	4,723	11,227	14,222	3,423
Depreciation.....	58,662	47,662	22,011	14,171	11,221	1,000,000	62,411	62,411	22,327	21,000	43,311	35,032	7,564
Amortization.....	1,114	22	1	21	1,542	1,000	1	1	143	38	42	42	33
Depletion.....	262	171	45	53	111	4,111	1,444	411	211	1	41	40	-
Retirement plans, etc.....	1,035	400	607	319	40	1,000	3,337	4,111	233	441	320	132	341
Net loss from other partnerships, etc.....	19	19	19	-	-	229	339	-	17	1	1	1	-
Net farm loss.....	79	79	79	-	-	111	111	111	111	111	111	111	111
Net loss, noncapital assets.....	380	355	355	0	21	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other deductions.....	149,476	127,320	111,911	21,911	21,000	1,000,000	110,975	1,000,000	107,311	57,770	119,999	177,981	40,072
Gross profit (less loss).....	550,035	489,444	383,470	100,452	11,001	2,444,270	1,000,000	1,000,000	482,244	344,111	73,444	17,455	184,664
Gross profit.....	550,001	489,400	383,433	100,370	11,000	2,444,270	1,000,000	1,000,000	482,244	344,111	73,444	17,455	184,664
Gross loss.....	600	500	341	181	11	111	111	111	111	111	111	111	111
Net profit (less loss).....	152,111	126,111	90,344	27,311	24,007	2,444,270	1,000,000	1,000,000	482,244	344,111	73,444	17,455	184,664
Net profit.....	172,144	142,367	98,382	33,402	24,007	2,444,270	1,000,000	1,000,000	482,244	344,111	73,444	17,455	184,664
Net loss.....	19,920	14,236	7,342	1,094	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
PARTNERSHIPS WITH NET PROFIT	(Thousand dollars)												
Total receipts.....	1,043,944	924,137	624,377	234,700	114,111	31,111,111	10,333,740	21,100,370	1,867,401	1,101,111	4,920,700	4,470,552	1,501,211
Business receipts.....	1,024,340	907,197	605,338	229,800	110,149	31,111,111	10,333,740	21,100,370	1,867,401	1,101,111	4,920,700	4,470,552	1,501,211
Income from other partnerships, etc.....	744	744	744	71	71	1,357	1,357	2,357	1,357	1,357	807	807	2
Nonqualifying dividends.....	11	11	11	-	-	1,793	491	1,100	312	109	413	411	2
Interest.....	1,508	1,057	842	115	491	21,637	11,201	27,111	3,784	1,911	1,261	1,750	231
Rents.....	2,709	2,550	1,812	732	150	1,043	22,792	72,362	1,770	1,147	12,028	11,344	1,294
Royalties.....	53	53	17	-	-	2,380	1,009	671	172	172	99	99	-
Net farm profit.....	53	53	17	36	-	1,945	1,241	403	177	51	1	12	3
Net gain, noncapital assets.....	4,280	2,552	1,112	1,000	1,734	12,728	4,134	5,255	133	201	1,417	1,320	97
Other receipts.....	10,234	9,420	6,381	2,900	314	1,000,000	62,173	144,979	12,770	1,111	13,770	13,473	406
Total deductions.....	871,800	781,750	570,397	211,330	60,000	29,301,080	9,663,069	19,244,350	1,634,002	1,080,111	4,247,001	3,722,910	1,348,330
Cost of sales and operations, total.....	553,829	504,709	342,090	102,012	44,120	11,111,111	4,033,740	10,100,370	1,404,002	487,551	3,921,700	3,468,275	452,211
Inventory, beginning of year.....	10,011	9,432	7,234	2,323	700	2,244,731	331,730	1,200,000	428,723	201,444	34,601	23,000	10,025
Purchases.....	189,793	182,341	138,448	43,795	7,312	2,444,907	1,466,719	11,576,262	1,442,307	821,000	3,406,741	3,406,741	419,068
Cost of labor.....	195,430	108,037	119,893	48,744	26,819	2,000,597	65,782	1,000,000	15,000	1,000	1,000	1,000	4,773
Material and supplies.....	25,871	21,332	15,989	6,092	2,100	1,000,000	42,021	15,240	1,000	1,000	11,300	11,300	3,321
Other costs.....	143,443	130,321	67,502	62,819	13,128	1,111,111	419,000	680,000	52,311	32,371	75,179	64,555	20,244
Less: Inventory, end of year.....	8,721	8,124	6,005	1,424	627	3,000,000	11,220	2,000,000	428,352	200,000	41,742	228,072	1,970
Salaries and wages.....	14,591	13,881	12,431	1,400	710	2,444,270	553,320	1,811,111	142,000	6,330	255,111	238,711	50,990
Payments to partners.....	19,731	12,182	10,019	2,103	4,552	4,000,000	99,411	310,111	10,770	10,770	40,333	33,300	8,441
Rent.....	24,962	22,343	18,449	3,744	2,214	4,000,000	1,458	1,458	16,377	21,299	34,321	42,123	12,066
Interest.....	9,391	8,200	5,004	1,596	1,131	1,000,000	40,000	11,111	11,227	1,111	11,227	11,227	2,044
Taxes.....	35,000	31,331	24,449	7,441	3,671	1,000,000	100,000	33,777	11,047	21,244	64,011	58,272	5,390
Casualty losses.....	173	128	110	12	43	4,111	424	3,000	151	352	608	485	173
Bad debts.....	932	730	548	132	202	4,111	1,302	41,311	1,100	1,100	1,100	2,250	330
Repairs.....	41,904	37,021	31,753	5,271	4,332	113,020	27,435	44,133	8,000	1,743	11,227	14,222	3,423
Depreciation.....	56,357	45,334	39,283	7,951	7,923	240,773	22,970	22,970	17,044	1,611	36,711	31,000	7,309
Amortization.....	20	14	1	13	0	791	77	71	143	38	42	42	33
Depletion.....	149	38	36	-	111	1,274	383	311	211	1	41	40	-
Retirement plans, etc.....	904	269	550	319	35	1,000	3,337	4,111	233	441	320	132	341
Net loss from other partnerships, etc.....	19	19	19	-	-	229	339	-	17	1	1	1	-
Net farm loss.....	79	79	79	-	-	111	111	111	111	111	111	111	111
Net loss, noncapital assets.....	209	178	112	0	31	773	119	652	20	1	1	1	1
Other deductions.....	117,030	101,234	82,041	19,193	15,000	1,000,000	446,08	1,211,177	4,777	7,111	14,111	11,000	33,000
Gross profit (less loss).....	470,517	402,488	314,642	87,804	63,029	7,793,914	1,944,000	2,317,111	445,744	344,920	602,141	724,411	177,643
Gross profit.....	470,517	402,488	314,642	87,804	63,029	7,793,914	1,944,000	2,317,111	445,744	344,920	602,141	724,411	177,643
Gross loss.....	173	173	3	170	0	1,153	3,411	2,342	40	40	40	40	40
Net profit.....	172,144	142,367	98,382	43,405	24,007	2,444,270	1,000,000	1,000,000	482,244	344,920	73,444	17,455	184,664

Footnote at end of table.

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Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued											Wholesale and retail trade not allocable
	Retail trade—Continued											
	Automotive dealers				Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating places	Drinking places	Liquor stores	Other retail trade		
Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers									
NUMBER OF PARTNERSHIPS	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
With and without net profit.....	31,380	7,348	21,762	5,770	11,166	11,315	23,233	11,899	5,237	29,147	2,399	
With net profit.....	27,992	5,502	18,452	4,038	9,200	9,215	18,315	9,398	4,382	21,694	1,975	
(Thousand dollars)												
PARTNERSHIPS WITH AND WITHOUT NET PROFIT												
Total receipts.....	5,977,256	2,804,511	2,486,401	681,344	1,286,709	1,487,650	1,827,239	651,954	783,963	2,990,945	519,232	
Business receipts.....	5,917,306	2,772,507	2,473,587	671,212	1,265,809	1,455,227	1,807,946	643,666	779,119	2,956,101	516,140	
Income from other partnerships, etc.....	239	8	187	44	69	167	142	29	-	1,248	12	
Nonqualifying dividends.....	20	16	4	-	6	103	22	60	4	55	1	
Interest.....	7,474	5,775	846	853	1,972	4,115	730	238	144	4,757	281	
Rents.....	14,085	5,452	5,150	3,483	4,335	5,206	9,599	3,680	2,311	8,781	883	
Royalties.....	88	40	48	-	-	28	24	42	7	39	16	
Net farm profit.....	7	7	-	-	-	3	-	5	-	119	-	
Net gain, noncapital assets.....	1,596	427	807	362	169	202	1,617	674	287	1,013	96	
Other receipts.....	36,441	25,279	5,772	5,390	14,349	22,599	7,159	3,560	2,091	18,832	1,803	
Total deductions.....	5,671,140	2,722,758	2,316,429	631,953	1,145,833	1,343,085	1,645,444	566,505	725,226	2,703,562	483,889	
Cost of sales and operations, total.....	4,740,776	2,366,532	1,889,424	484,820	816,637	959,495	862,329	333,125	609,856	1,987,389	383,831	
Inventory, beginning-of-year.....	453,992	206,184	211,071	106,337	263,617	227,090	32,436	23,325	77,199	411,492	53,343	
Purchases.....	4,368,335	2,166,329	1,820,455	481,551	811,484	925,706	792,774	320,265	602,639	1,927,249	371,526	
Cost of labor.....	51,675	41,364	4,849	5,442	5,871	13,563	15,040	1,408	237	11,072	3,566	
Material and supplies.....	30,001	16,631	6,517	6,853	3,800	13,054	18,737	3,447	425	21,374	2,541	
Other costs.....	367,193	290,045	63,580	13,568	13,221	29,543	35,578	8,361	10,328	61,319	9,941	
Less: Inventory, end-of-year.....	530,020	314,041	87,048	128,931	281,356	249,461	32,236	23,681	80,972	445,117	57,086	
Salaries and wages.....	321,937	114,097	151,968	50,872	124,175	128,925	363,871	82,320	34,817	260,773	39,394	
Payments to partners.....	69,497	26,869	30,764	11,864	24,027	25,345	33,070	14,159	9,631	62,936	7,657	
Rent.....	81,676	16,747	51,712	11,217	44,017	29,690	70,445	21,269	12,183	64,169	5,391	
Interest.....	30,758	20,414	4,656	5,688	5,868	8,910	12,939	4,654	2,776	13,223	1,877	
Taxes.....	72,467	19,056	42,816	10,595	21,234	25,760	57,480	26,853	16,634	50,586	8,497	
Casualty losses.....	407	116	258	33	124	413	503	231	197	633	26	
Bad debts.....	13,493	7,182	3,453	2,858	2,236	6,264	484	419	343	6,742	1,185	
Repairs.....	17,073	4,298	5,008	2,767	9,116	4,924	19,337	7,344	3,009	14,410	2,259	
Depreciation.....	39,948	13,248	18,372	8,328	11,330	16,911	44,377	14,523	7,616	40,265	5,802	
Amortization.....	48	21	27	-	109	83	277	65	20	61	2	
Depletion.....	21	5	7	4	3	4	5	78	11	50	-	
Retirement plans, etc.....	405	290	62	53	122	421	718	6	47	997	103	
Net loss from other partnerships, etc.....	50	21	-	29	1	15	25	-	1	39	6	
Net farm loss.....	37	28	6	-	-	26	-	-	-	116	-	
Net loss, noncapital assets.....	239	8	90	141	148	28	440	329	47	158	2	
Other deductions.....	282,308	123,826	115,803	42,679	94,736	135,897	178,418	61,130	28,038	201,015	27,857	
Gross profit (less loss).....	1,176,530	405,975	584,163	186,392	449,172	495,732	945,617	310,541	169,263	968,712	132,309	
Gross profit.....	1,178,695	407,080	584,686	186,929	452,474	496,143	946,388	310,627	169,306	971,445	132,337	
Gross loss.....	2,165	1,105	523	537	3,302	411	771	86	43	2,733	28	
Net profit (less loss).....	306,116	86,753	169,972	49,391	137,826	144,565	181,795	85,449	58,737	287,383	35,343	
Net profit.....	328,067	94,895	177,662	55,510	145,753	153,389	203,962	92,003	60,649	308,822	37,070	
Net loss.....	21,951	8,142	7,690	6,119	7,927	8,824	22,167	6,554	1,912	21,439	1,727	
PARTNERSHIPS WITH NET PROFIT												
Total receipts.....	5,384,508	2,528,313	2,278,423	577,772	1,207,143	1,360,526	1,622,841	573,953	729,683	2,721,486	492,725	
Business receipts.....	5,330,001	2,444,857	2,206,195	568,449	1,187,936	1,330,591	1,607,636	566,961	725,316	2,691,397	489,729	
Income from other partnerships, etc.....	239	8	187	44	69	163	58	29	-	1,248	12	
Nonqualifying dividends.....	4	5	4	-	6	103	22	60	4	55	1	
Interest.....	7,027	5,401	815	811	1,962	3,691	706	211	144	4,574	267	
Rents.....	13,057	4,919	4,942	3,196	3,226	4,250	6,778	3,107	2,056	6,888	882	
Royalties.....	88	40	48	-	-	28	24	42	7	39	16	
Net farm profit.....	7	7	-	-	-	3	-	5	-	119	-	
Net gain, noncapital assets.....	1,346	224	760	362	135	200	1,287	553	241	886	89	
Other receipts.....	32,734	22,852	5,472	4,110	13,809	21,503	6,330	3,001	1,915	16,280	1,729	
Total deductions.....	5,056,441	2,433,418	2,100,761	522,262	1,061,390	1,207,137	1,418,879	481,950	669,034	2,412,664	455,655	
Cost of sales and operations, total.....	4,255,799	2,128,859	1,721,447	405,453	763,406	871,193	754,407	294,260	569,891	1,795,044	363,295	
Inventory, beginning-of-year.....	392,196	233,223	72,843	86,131	235,967	196,180	27,313	20,797	71,184	362,297	49,030	
Purchases.....	3,332,848	1,867,468	1,661,883	403,497	760,551	841,274	693,280	284,514	564,348	1,746,493	350,721	
Cost of labor.....	45,465	36,235	4,241	4,989	5,333	12,634	13,287	658	202	9,268	3,285	
Material and supplies.....	25,449	15,312	5,957	4,180	3,665	10,905	16,608	2,881	362	19,386	2,475	
Other costs.....	322,311	255,499	55,099	11,719	12,914	27,511	31,283	6,682	8,065	50,826	9,377	
Less: Inventory, end-of-year.....	462,517	278,878	78,576	105,063	255,024	217,311	26,866	21,278	74,270	393,226	51,593	
Salaries and wages.....	285,461	106,630	136,972	41,867	114,221	115,192	314,408	67,401	30,566	232,380	37,332	
Payments to partners.....	51,129	21,028	22,728	7,373	20,353	19,883	25,831	8,851	7,138	49,157	5,958	
Rent.....	71,910	14,189	44,070	8,661	39,645	25,835	59,346	17,002	10,643	55,330	4,793	
Interest.....	28,741	14,770	3,774	4,297	4,211	7,432	9,703	3,748	2,195	10,546	1,789	
Taxes.....	64,083	16,008	39,328	8,749	18,898	23,197	50,473	22,261	14,232	44,346	8,122	
Casualty losses.....	213	43	161	9	98	78	279	226	191	295	22	
Bad debts.....	10,633	5,332	2,937	1,764	1,808	5,339	437	383	325	5,818	1,168	
Repairs.....	14,407	4,537	4,537	2,360	3,490	4,265	16,428	6,271	2,677	11,989	2,082	
Depreciation.....	33,688	10,248	16,393	7,047	9,639	14,486	36,465	11,965	6,112	33,444	5,462	
Amortization.....	46	21	25	-	63	83	204	47	20	61	2	
Depletion.....	19	5	4	4	3	2	5	11	50	50	-	
Retirement plans, etc.....	395	288	62	45	122	420	700	6	45	820	103	
Net loss from other partnerships, etc.....	31	21	-	10	1	6	11	-	1	39	6	
Net farm loss.....	28	28	-	-	-	26	-	-	-	115	-	
Net loss, noncapital assets.....	84	7	36	41	148	13	57	37	-	113	2	
Other deductions.....	245,704	107,831	103,286	34,587	85,284	119,713	149,549	49,492	24,787	173,117	25,519	
Gross profit (less loss).....	1,074,242	365,998	544,748	163,496	424,530	459,398	852,729	272,701	155,425	896,353	126,434	
Gross profit.....	1,074,567	365,998	545,073	163,496	426,363	459,398	852,761	272,701	155,425	896,353	126,434	
Gross loss.....	325	-	325	-	1,833	-	32	-	-	-	-	
Net profit.....	328,067	94,895	177,662	55,510	145,753	153,389	203,962	92,003	60,649	308,822	37,070	

Footnote at end of table.

Business Returns/1968 • Partnerships

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Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate										
	Total	Finance				Insurance agents, brokers, and service	Real estate				
		Total	Banking and other credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and investment companies		Total	Operators, except developers, and lessors of buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate
NUMBER OF PARTNERSHIPS	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
With and without net profit.....	298,531	65,765	3,228	6,761	55,776	11,301	221,465	182,471	17,402	10,402	11,190
With net profit.....	177,457	33,817	2,889	4,448	26,480	9,902	133,738	107,501	12,670	6,821	6,746
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)										
Total receipts.....	10,690,078	3,439,154	182,837	2,782,027	474,290	771,069	6,479,855	5,322,248	171,670	461,655	524,282
Business receipts.....	9,397,480	2,630,169	110,081	2,311,042	209,046	757,597	6,009,714	5,125,407	41,514	414,730	428,063
Income from other partnerships, etc....	52,124	41,347	1,778	15,409	24,160	272	10,505	6,127	189	2,903	1,286
Nonqualifying dividends.....	19,758	19,107	58	2,371	16,678	-	651	465	142	12	32
Interest.....	575,706	454,744	51,091	245,220	158,433	4,553	116,409	62,792	9,075	13,209	31,333
Rents.....	175,256	26,474	1,718	4,497	20,259	3,833	144,949	25,146	102,148	8,055	9,600
Royalties.....	70,218	55,317	149	41,812	13,356	4	14,897	4,470	10,328	33	66
Net farm profit.....	1,259	28	3	3	22	-	1,231	520	709	-	2
Net gain, noncapital assets.....	71,801	17,577	192	6,151	11,234	505	53,719	38,480	828	7,768	6,643
Other receipts.....	326,476	194,391	17,767	155,522	21,102	4,305	127,780	58,841	6,737	14,945	47,257
Total deductions.....	9,622,234	2,776,764	128,118	2,246,460	402,186	542,814	6,302,656	5,358,777	138,088	376,869	428,922
Cost of sales and operations, total....	501,621	119,701	13,765	77,759	28,177	136,506	245,414	53,649	8,133	127,145	56,487
Inventory, beginning-of-year.....	76,882	6,543	1,226	-	5,317	484	69,855	5,952	-	34,249	29,654
Purchases.....	200,580	73,928	7,400	45,779	21,049	37,872	88,780	26,065	1,160	45,186	16,369
Cost of labor.....	15,271	1,379	7	965	407	2,742	11,150	3,799	821	6,197	333
Material and supplies.....	5,948	102	13	42	47	83	5,763	3,684	121	480	1,478
Other costs.....	282,183	40,718	6,508	31,273	2,937	95,911	145,554	20,330	11,626	76,064	37,534
Less: Inventory, end-of-year.....	79,243	2,969	1,389	-	1,580	586	75,688	6,181	5,595	35,031	28,881
Salaries and wages.....	1,300,415	927,339	38,013	870,194	19,132	97,830	275,246	206,236	1,916	31,549	35,545
Payments to partners.....	253,177	150,722	4,520	132,774	13,428	44,790	57,665	28,842	1,596	15,414	11,813
Rent.....	225,641	82,505	4,262	71,547	6,696	18,395	124,741	105,614	5,405	7,458	6,204
Interest.....	2,012,793	404,425	19,339	258,488	125,998	3,831	1,604,537	1,442,638	33,978	38,159	89,762
Taxes.....	1,059,997	131,148	4,963	98,335	27,850	9,061	919,748	841,547	27,427	19,635	31,139
Casualty losses.....	6,057	2,414	97	2,060	257	233	3,410	1,993	141	39	1,237
Bad debts.....	25,511	15,035	5,569	4,206	5,260	5,498	4,978	3,662	30	87	1,199
Repairs.....	249,559	8,189	597	4,716	2,876	1,700	239,670	223,811	3,786	6,938	5,135
Depreciation.....	1,488,744	33,896	2,114	16,701	15,081	9,027	1,445,821	1,389,133	21,777	20,358	14,553
Amortization.....	3,631	1,635	7	1,554	74	131	1,865	1,718	-	18	129
Depletion.....	38,239	34,456	59	24,682	9,715	1	3,782	795	2,966	7	14
Retirement plans, etc.....	34,368	32,860	829	31,225	806	805	703	197	-	346	160
Net loss from other partnerships, etc..	89,919	59,468	432	6,132	52,904	14	30,437	23,139	596	2,701	4,001
Net farm loss.....	2,119	312	-	293	19	-	1,807	26	1,781	-	-
Net loss, noncapital assets.....	21,409	7,597	6	5,194	2,397	320	13,492	12,455	383	-	654
Other deductions.....	2,309,074	765,062	32,946	640,600	91,516	214,672	1,329,340	1,023,322	28,173	107,015	170,830
Gross profit (less loss).....	8,895,859	2,510,468	96,316	2,233,283	180,869	621,091	5,764,300	5,071,758	33,381	287,585	371,576
Gross profit.....	8,898,663	2,510,619	96,316	2,233,283	181,020	621,091	5,766,953	5,071,781	33,946	289,650	371,576
Gross loss.....	2,804	151	-	-	151	-	2,653	23	565	2,065	-
Net profit (less loss).....	1,067,844	662,390	54,719	535,567	72,104	228,255	177,199	136,529	33,582	84,786	95,360
Net profit.....	2,263,385	933,368	55,504	589,173	288,691	230,913	1,099,104	749,377	65,760	117,968	165,999
Net loss.....	1,195,541	270,978	785	53,606	216,587	2,658	921,905	785,906	32,178	33,182	70,639
PARTNERSHIPS WITH NET PROFIT											
Total receipts.....	8,055,989	3,254,297	173,283	2,673,732	407,282	725,955	4,075,737	3,079,411	148,078	404,556	443,692
Business receipts.....	6,953,126	2,518,359	100,730	2,233,546	184,083	713,270	3,721,497	2,951,683	37,204	367,060	365,553
Income from other partnerships, etc....	47,473	37,166	1,778	13,558	21,830	272	10,035	5,740	189	2,850	1,256
Nonqualifying dividends.....	17,799	17,237	58	1,239	15,940	-	562	406	125	1	30
Interest.....	507,331	416,889	50,998	231,807	133,884	4,369	86,273	43,871	6,517	11,257	24,628
Rents.....	131,136	21,701	1,696	4,234	15,771	3,552	105,883	9,242	88,703	1,769	6,169
Royalties.....	50,331	39,556	112	33,338	6,106	-	10,775	2,552	8,151	25	47
Net farm profit.....	1,138	9	3	3	3	-	1,129	520	607	-	2
Net gain, noncapital assets.....	60,594	16,123	163	5,054	10,906	478	43,953	28,855	795	7,753	6,550
Other receipts.....	287,101	187,457	17,745	150,953	18,759	4,014	95,630	36,545	5,787	13,841	39,457
Total deductions.....	5,792,604	2,320,929	117,779	2,084,559	118,591	495,042	2,976,633	2,330,034	82,318	286,588	277,693
Cost of sales and operations, total....	425,708	106,337	10,117	76,953	19,267	122,502	196,869	35,509	7,838	104,390	49,132
Inventory, beginning-of-year.....	63,330	4,166	1,226	-	2,940	393	58,771	3,734	-	27,764	27,273
Purchases.....	174,448	67,494	7,381	45,479	14,634	31,846	75,108	22,781	1,137	39,052	12,138
Cost of labor.....	13,112	992	-	742	250	2,701	9,419	2,970	795	5,321	333
Material and supplies.....	3,423	69	13	42	14	67	3,287	1,265	79	465	1,478
Other costs.....	239,313	35,477	2,880	30,690	1,901	87,898	115,938	9,238	11,422	62,296	32,982
Less: Inventory, end-of-year.....	67,918	1,861	1,389	-	472	403	65,654	4,479	5,595	30,508	25,072
Salaries and wages.....	1,122,832	882,049	37,366	829,977	14,706	90,382	150,401	97,597	1,356	24,631	26,817
Payments to partners.....	197,483	130,988	4,253	121,544	5,191	34,271	32,224	11,242	191	12,720	8,071
Rent.....	156,662	73,339	4,056	67,416	1,867	16,747	66,576	50,581	4,438	6,520	5,037
Interest.....	861,773	268,900	19,339	225,283	24,278	3,182	589,691	513,238	11,291	19,018	46,144
Taxes.....	607,617	103,822	4,882	90,482	8,458	8,545	495,250	448,594	17,786	12,815	16,055
Casualty losses.....	2,563	2,183	97	2,060	26	233	147	104	-	26	17
Bad debts.....	16,110	10,035	5,468	4,044	523	4,745	1,330	599	30	76	625
Repairs.....	132,108	6,936	573	4,567	1,796	1,605	123,567	114,109	2,724	2,969	3,775
Depreciation.....	659,777	24,408	2,012	15,640	6,756	8,321	627,048	588,362	14,578	13,371	10,737
Amortization.....	2,494	1,547	7	1,540	-	55	892	853	-	-	39
Depletion.....	20,535	18,198	30	16,671	1,497	-	2,337	708	1,614	7	8
Retirement plans, etc.....	33,242	32,090	829	30,459	802	668	484	139	-	185	160
Net loss from other partnerships, etc..	7,138	4,498	432	2,892	1,174	14	2,626	752	596	420	858
Net farm loss.....	154	19	-	-	19	-	135	26	109	-	-
Net loss, noncapital assets.....	2,413	1,285	6	962	317	273	855	478	358	-	19
Other deductions.....	1,543,995	654,295	28,312	594,069	31,914	203,499	686,201	467,143	19,419	89,440	110,199
Gross profit (less loss).....	6,527,418	2,412,022	90,613	2,156,593	164,816	590,768	3,524,628	2,916,171	29,366	262,670	316,421
Gross profit.....	6,528,025	2,412,142	90,613	2,156,593	164,936	590,768	3,525,115	2,916,134	29,797	262,703	316,421
Gross loss.....	607	120	-	-	120	-	487	23	431	33	-
Net profit.....	2,263,385	933,368	55,504	589,173	288,691	230,913	1,099,104	749,377	65,760	117,968	165,999

Footnote at end of table.

Business Returns/1968 • Partnerships

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Services								
	Total	Hotels, rooming houses, camps, and other lodging places			Personal services				
		Total	Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
NUMBER OF PARTNERSHIPS	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
With and without net profit.....	176,276	12,006	6,154	5,852	30,522	11,693	8,449	4,956	5,424
With net profit.....	142,108	7,863	4,202	3,661	25,239	9,025	7,409	4,399	4,406
(Thousand dollars)									
PARTNERSHIPS WITH AND WITHOUT NET PROFIT									
Total receipts.....	16,465,740	870,309	461,994	408,315	1,226,012	561,034	214,632	94,885	355,461
Business receipts.....	16,226,295	843,348	444,693	393,655	1,209,436	550,434	213,311	94,066	351,645
Income from other partnerships, etc.....	18,439	122	-	122	145	26	22	-	97
Nonqualifying dividends.....	989	-	-	-	1	-	-	-	1
Interest.....	22,628	2,215	1,460	755	1,257	647	92	9	509
Rents.....	70,603	14,293	5,891	8,402	7,938	5,451	322	688	1,477
Royalties.....	5,179	1	-	1	26	4	-	-	22
Net farm profit.....	752	-	-	-	-	-	-	-	-
Net gain, noncapital assets.....	15,888	626	477	149	2,100	1,147	422	22	509
Other receipts.....	104,767	9,704	4,473	5,231	5,109	3,345	463	100	1,201
Total deductions.....	10,642,590	806,865	425,193	381,672	988,032	482,315	169,045	58,724	277,948
Cost of sales and operations, total.....	2,780,448	301,037	141,089	159,948	513,762	247,963	93,179	29,027	143,593
Inventory, beginning-of-year.....	115,676	7,597	1,613	5,984	21,164	4,097	1,540	111	15,416
Purchases.....	806,992	72,426	22,901	49,526	110,822	26,915	10,162	452	73,293
Cost of labor.....	1,103,580	163,174	80,526	82,648	279,490	152,232	66,380	24,550	36,328
Material and supplies.....	175,368	14,655	9,136	5,519	56,081	32,300	13,288	2,195	8,298
Other costs.....	645,997	49,633	28,678	21,015	68,867	36,949	3,801	1,863	26,254
Less: Inventory, end-of-year.....	127,165	6,508	1,765	4,743	22,662	4,930	1,992	144	15,996
Salaries and wages.....	2,759,806	17,448	5,046	12,402	40,353	24,519	7,228	1,432	7,174
Payments to partners.....	568,490	11,844	6,556	5,288	58,621	17,410	14,495	9,931	16,785
Rent.....	749,976	46,948	25,202	21,746	60,585	25,044	15,518	7,630	12,033
Interest.....	180,002	4,985	43,140	21,845	13,290	8,091	938	307	3,954
Taxes.....	348,743	58,274	23,522	28,752	36,011	18,790	5,760	1,851	9,610
Casualty losses.....	2,829	262	190	72	261	172	24	-	65
Bad debts.....	17,486	1,891	792	1,099	2,882	508	16	3	2,355
Repairs.....	115,429	30,972	18,067	12,905	19,932	12,195	2,124	566	5,047
Depreciation.....	649,344	102,677	64,649	38,028	62,433	36,632	6,026	2,094	17,681
Amortization.....	20,218	170	73	97	67	56	10	-	1
Depletion.....	823	63	-	63	6	-	-	-	6
Retirement plans, etc.....	30,896	351	11	340	467	187	35	1	244
Net loss from other partnerships, etc.....	4,637	43	43	-	4	4	-	-	-
Net farm loss.....	209	2	-	2	-	-	-	-	-
Net loss, noncapital assets.....	1,325	654	-	659	310	202	104	-	4
Other deductions.....	2,509,014	169,239	90,813	78,426	179,048	90,182	23,588	5,882	59,396
Gross profit (less loss).....	13,445,847	542,311	308,604	233,707	695,674	302,451	120,132	65,039	208,052
Gross profit.....	13,459,948	542,636	308,618	234,018	696,697	303,349	120,161	65,039	208,148
Gross loss.....	14,101	325	14	311	1,023	898	29	-	96
Net profit (less loss).....	5,823,150	63,443	36,801	26,643	237,980	78,719	45,587	36,161	77,513
Net profit.....	6,039,231	109,816	66,496	43,320	251,123	86,522	47,123	36,768	80,710
Net loss.....	216,081	46,372	29,695	16,677	13,143	7,803	1,536	607	3,197
PARTNERSHIPS WITH NET PROFIT									
Total receipts.....	15,277,251	642,929	354,102	288,827	1,094,153	483,616	197,886	86,234	326,417
Business receipts.....	15,075,326	627,023	346,308	280,715	1,081,028	475,807	196,602	85,422	323,197
Income from other partnerships, etc.....	17,056	2	-	2	48	26	22	-	-
Nonqualifying dividends.....	965	-	-	-	1	-	-	-	1
Interest.....	20,367	1,582	1,102	480	1,044	546	92	9	397
Rents.....	54,290	7,100	3,238	3,862	7,363	5,142	322	688	1,211
Royalties.....	5,116	1	-	1	5	4	-	-	1
Net farm profit.....	730	-	-	-	-	-	-	-	-
Net gain, noncapital assets.....	13,823	586	452	134	2,054	1,105	422	22	505
Other receipts.....	89,578	6,635	3,002	3,633	2,610	986	426	93	1,105
Total deductions.....	9,238,020	533,113	287,606	245,507	843,030	397,094	150,763	49,466	245,707
Cost of sales and operations, total.....	2,321,902	201,105	97,804	103,301	451,517	211,247	85,355	26,608	128,307
Inventory, beginning-of-year.....	93,268	5,311	1,274	4,037	18,482	3,762	1,401	106	13,213
Purchases.....	743,875	49,133	16,565	32,568	99,790	24,400	9,296	447	65,647
Cost of labor.....	917,281	106,394	54,613	51,781	243,815	129,366	60,689	22,575	31,185
Material and supplies.....	150,601	10,596	6,405	4,191	48,474	27,727	12,215	1,879	6,653
Other costs.....	520,793	33,783	20,186	13,597	60,307	30,051	3,591	1,735	24,930
Less: Inventory, end-of-year.....	103,916	4,112	1,239	2,873	19,351	4,059	1,837	134	13,321
Salaries and wages.....	2,650,033	11,277	3,668	7,609	36,996	22,163	6,907	1,065	6,861
Payments to partners.....	433,810	8,312	5,052	3,260	39,745	11,749	9,422	5,416	13,158
Rent.....	683,956	38,421	20,569	17,852	50,652	19,230	13,986	6,743	10,693
Interest.....	102,711	34,197	22,552	11,645	9,836	5,444	856	300	3,236
Taxes.....	301,220	38,412	20,156	18,256	31,211	15,822	5,214	1,691	8,484
Casualty losses.....	1,675	207	162	45	202	113	24	-	65
Bad debts.....	13,653	1,086	594	492	2,670	480	12	3	2,175
Repairs.....	92,378	22,535	13,684	8,851	16,912	10,154	1,925	530	4,303
Depreciation.....	371,229	63,658	41,495	22,163	50,318	27,925	5,378	1,803	15,212
Amortization.....	11,587	124	36	88	64	54	9	-	1
Depletion.....	816	63	-	63	-	-	-	-	-
Retirement plans, etc.....	28,980	202	11	191	385	166	35	1	183
Net loss from other partnerships, etc.....	3,294	22	22	-	3	-	-	-	-
Net farm loss.....	12	2	-	2	-	-	-	-	-
Net loss, noncapital assets.....	1,018	5	-	5	296	196	96	-	4
Other deductions.....	2,219,746	113,485	61,801	51,684	152,223	72,348	21,544	5,306	53,025
Gross profit (less loss).....	12,753,424	425,918	248,504	177,414	629,511	264,560	111,247	58,814	194,890
Gross profit.....	12,755,431	425,918	248,504	177,414	629,538	264,560	111,274	58,814	194,890
Gross loss.....	2,007	-	-	-	27	-	27	-	-
Net profit.....	6,039,231	109,816	66,496	43,320	251,123	86,522	47,123	36,768	80,710

Footnote at end of table.

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Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Services—Continued							
	Business services	Automobile parking, repair, and services					Repair services, except automobile	Amusement and recreation services, including motion pictures
		Total	Automobile repair shops			Automobile parking and other services		
			Total	General automobile repair shops	Other automobile repair			
NUMBER OF PARTNERSHIPS	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
With and without net profit.....	25,928	17,652	13,006	9,029	3,977	4,646	7,795	13,474
With net profit.....	18,855	13,601	10,641	7,455	3,186	2,960	6,249	7,439
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)							
Total receipts.....	1,206,547	827,924	658,775	424,638	234,137	169,149	294,540	786,045
Business receipts.....	1,176,549	814,538	653,394	420,261	233,133	161,144	292,597	742,476
Income from other partnerships, etc.....	1,232	34	6	-	6	28	-	499
Nonqualifying dividends.....	810	1	-	-	-	1	6	27
Interest.....	3,834	1,176	377	258	119	799	109	1,641
Rents.....	9,787	4,182	2,400	2,119	281	1,782	985	10,984
Royalties.....	710	-	-	-	-	-	110	1,796
Net farm profit.....	23	87	-	-	-	87	-	-
Net gain, noncapital assets.....	4,790	1,571	371	262	109	1,200	79	4,511
Other receipts.....	8,812	6,335	2,227	1,738	489	4,108	654	24,111
Total deductions.....	1,008,753	691,621	539,356	345,196	194,160	152,265	237,065	715,248
Cost of sales and operations, total.....	534,093	452,238	392,113	250,072	142,041	60,125	160,614	301,352
Inventory, beginning-of-year.....	16,313	33,400	29,196	19,915	9,281	4,204	18,501	5,111
Purchases.....	171,138	290,354	268,835	183,684	85,151	21,519	99,123	52,264
Cost of labor.....	206,647	104,567	84,230	44,976	39,254	20,337	37,460	128,502
Material and supplies.....	26,816	27,876	25,728	13,987	11,741	2,148	12,114	8,205
Other costs.....	131,577	32,587	16,606	9,421	7,185	15,981	16,295	112,971
Less: Inventory, end-of-year.....	18,398	36,546	32,482	21,911	10,571	4,064	22,879	5,701
Salaries and wages.....	25,738	15,402	13,279	7,905	5,374	2,123	6,758	19,218
Payments to partners.....	39,427	23,948	20,379	13,634	6,745	3,569	14,219	16,655
Rent.....	32,822	32,296	16,208	9,888	6,320	16,088	5,953	67,066
Interest.....	34,045	11,683	3,226	2,230	996	8,457	1,582	13,580
Taxes.....	26,366	21,971	14,318	9,049	5,269	7,653	6,792	26,740
Casualty losses.....	298	187	173	145	28	14	155	208
Bad debts.....	3,020	2,210	1,874	1,287	587	336	415	354
Repairs.....	12,126	8,407	3,831	2,592	1,239	4,576	1,638	11,504
Depreciation.....	126,692	41,286	13,531	8,960	4,571	27,755	7,392	81,184
Amortization.....	3,299	79	49	49	-	30	-	15,835
Depletion.....	65	-	-	-	-	-	31	-
Retirement plans, etc.....	965	95	87	46	41	8	58	677
Net loss from other partnerships, etc.....	1,098	1	1	-	1	-	-	255
Net farm loss.....	1	-	-	-	-	-	197	-
Net loss, noncapital assets.....	697	281	80	76	4	201	96	865
Other deductions.....	168,001	81,537	60,207	39,263	20,944	21,330	31,165	159,755
Gross profit (less loss).....	642,456	362,300	261,281	170,189	91,092	101,019	131,983	441,124
Gross profit.....	644,045	362,933	261,778	170,686	91,092	101,155	132,035	450,317
Gross loss.....	1,589	633	497	497	-	136	52	9,193
Net profit (less loss).....	197,794	136,303	119,419	79,442	39,977	16,884	57,475	70,797
Net profit.....	252,696	148,176	124,401	83,065	41,336	23,775	59,845	122,568
Net loss.....	54,902	11,873	4,982	3,623	1,359	6,891	2,370	51,771
PARTNERSHIPS WITH NET PROFIT								
Total receipts.....	1,030,388	729,222	601,471	386,821	214,650	127,751	259,184	599,669
Business receipts.....	1,010,045	717,225	596,301	382,636	213,665	120,924	257,385	564,254
Income from other partnerships, etc.....	1,232	34	6	-	6	28	-	497
Nonqualifying dividends.....	788	1	-	-	-	1	6	27
Interest.....	3,422	1,141	372	253	119	769	107	1,177
Rents.....	3,086	3,767	2,298	2,027	271	1,469	886	10,488
Royalties.....	679	-	-	-	-	-	110	1,785
Net farm profit.....	1	87	-	-	-	87	-	-
Net gain, noncapital assets.....	3,788	1,062	355	246	109	707	79	4,195
Other receipts.....	7,347	5,905	2,139	1,659	480	3,766	611	17,246
Total deductions.....	777,692	581,046	477,070	303,756	173,314	103,976	199,339	477,101
Cost of sales and operations, total.....	472,797	395,663	354,377	224,616	129,761	41,286	136,844	207,259
Inventory, beginning-of-year.....	11,132	27,975	25,855	17,580	8,275	2,120	14,132	4,441
Purchases.....	150,330	254,819	240,990	164,316	76,674	13,829	86,920	42,026
Cost of labor.....	184,626	91,218	77,705	40,180	37,525	13,513	33,026	93,842
Material and supplies.....	23,744	24,949	23,797	13,331	10,466	1,152	11,180	5,914
Other costs.....	115,730	27,968	15,369	8,976	6,393	12,599	10,688	65,832
Less: Inventory, end-of-year.....	12,765	31,266	29,339	19,767	9,572	1,927	19,102	4,796
Salaries and wages.....	20,281	13,139	11,383	7,623	3,760	1,756	6,029	13,490
Payments to partners.....	25,047	14,016	11,879	7,568	4,311	2,137	10,217	10,431
Rent.....	26,588	25,073	13,520	8,080	5,440	11,553	4,655	56,219
Interest.....	11,308	8,095	2,774	1,907	867	5,321	1,226	5,507
Taxes.....	22,926	19,124	13,179	8,282	4,897	5,945	5,833	19,745
Casualty losses.....	291	162	148	121	27	14	12	161
Bad debts.....	1,498	1,700	1,500	1,029	471	200	314	221
Repairs.....	8,599	6,838	3,612	2,464	1,248	3,226	1,490	7,393
Depreciation.....	54,843	30,181	11,742	7,856	3,886	18,439	6,099	46,979
Amortization.....	99	49	49	49	-	-	-	10,525
Depletion.....	65	-	-	-	-	-	30	-
Retirement plans, etc.....	914	94	87	46	41	7	56	193
Net loss from other partnerships, etc.....	483	1	1	-	1	-	-	34
Net farm loss.....	1	-	-	-	-	-	-	-
Net loss, noncapital assets.....	189	94	4	4	4	90	25	29
Other deductions.....	131,763	66,817	52,815	34,115	18,700	14,002	26,509	98,915
Gross profit (less loss).....	537,248	321,562	241,924	158,020	83,904	79,638	120,541	356,995
Gross profit.....	537,435	321,791	242,062	158,158	83,904	79,729	120,541	358,510
Gross loss.....	187	229	138	138	-	91	-	1,525
Net profit.....	252,696	148,176	124,401	83,065	41,336	23,775	59,845	122,568

Footnote at end of table.

Business Returns/1968 • Partnerships

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Service—Continued									Nature of business not allocable
	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Total	Offices of physicians and surgeons	Other medical and health services			Total	Certified public accountants	Accounting, auditing, and bookkeeping services		
NUMBER OF PARTNERSHIPS	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)
With and without net profit.....	23,715	11,711	7,435	24,424	6,428	10,012	6,160	3,866	3,616	1,824
With net profit.....	22,287	11,711	6,969	23,411	5,638	9,341	5,454	3,382	2,186	907
(Thousand dollars)										
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Total receipts.....	4,120,594	3,336,942	1,021,672	3,435,791	1,287,722	1,704,733	1,376,074	423,659	110,763	37,172
Business receipts.....	4,090,250	3,322,342	1,017,852	3,394,997	1,271,471	1,700,752	1,360,763	419,989	109,971	35,390
Income from other partnerships, etc.....	1,881	1,442	139	4,794	6,251	5,110	4,853	657	3	7
Nonqualifying dividends.....	8	2	2	2	64	40	46	-	-	1
Interest.....	1,850	1,413	567	6,430	1,459	2,966	2,674	287	86	54
Rents.....	11,871	1,443	6,528	6,347	1,807	1,714	1,346	368	199	89
Royalties.....	40	12	28	2,448	46	2	2	-	-	-
Net farm profit.....	642	-	642	-	-	-	-	-	-	-
Net gain, noncapital assets.....	1,225	242	983	410	73	203	205	88	202	1
Other receipts.....	12,827	7,100	4,925	22,220	6,237	8,450	6,180	2,270	302	1,630
Total deductions.....	2,038,813	1,284,751	355,883	1,812,227	1,227,783	1,427,571	921,406	292,106	89,609	27,207
Cost of sales and operations, total.....	173,520	41,961	131,899	38,742	26,408	11,893	6,706	6,193	22,738	12,445
Inventory, beginning-of-year.....	4,782	77	3,804	-	3,217	863	844	21	4,726	249
Purchases.....	44,590	9,711	34,835	174	9,742	8	8	-	16,351	11,006
Cost of labor.....	54,064	12,087	41,681	3,492	11,631	8,290	1,337	2,953	2,662	64
Material and supplies.....	20,360	9,434	11,117	699	7,369	407	38	369	826	64
Other costs.....	54,316	10,359	43,953	34,767	136,114	4,346	1,476	2,870	3,924	1,700
Less: Inventory, end-of-year.....	4,592	1,046	3,500	-	3,105	1,023	1,003	20	5,751	574
Salaries and wages.....	759,434	307,441	251,943	3,167,111	344,452	704,434	532,720	176,764	19,842	5,028
Payments to partners.....	122,322	83,700	38,617	111,624	50,316	110,901	93,392	17,509	7,513	1,049
Rent.....	192,240	131,625	56,715	143,397	34,482	78,043	60,518	17,575	6,096	561
Interest.....	19,289	5,233	13,454	8,053	4,207	7,684	6,503	2,181	1,584	451
Taxes.....	63,196	36,211	26,980	51,301	22,796	34,241	21,054	8,282	2,955	1,168
Casualty losses.....	1,068	219	819	143	55	2	2	2	110	-
Bad debts.....	2,546	382	2,164	1,706	310	1,546	1,007	519	26	34
Repairs.....	15,360	7,119	7,119	7,120	3,349	4,152	3,179	973	1,669	283
Depreciation.....	51,267	27,077	23,942	42,681	11,344	19,211	14,462	4,769	3,088	788
Amortization.....	193	107	28	167	121	281	106	181	-	1
Depletion.....	36	-	36	114	3	-	-	-	-	-
Retirement plans, etc.....	9,069	1,405	1,072	7,592	4,407	6,123	4,099	2,064	209	45
Net loss from other partnerships, etc.....	517	317	199	1,211	268	1,136	1,211	35	-	-
Net farm loss.....	-	-	-	-	-	-	-	9	-	-
Net loss, noncapital assets.....	50	27	27	4,111	134	15	15	-	11	-
Other deductions.....	628,706	420,723	140,423	444,888	269,346	341,661	166,441	55,120	24,668	5,354
Gross profit (less loss).....	3,916,730	2,980,761	665,665	3,169,164	1,062,939	1,267,259	1,344,363	413,796	87,233	22,945
Gross profit.....	3,916,730	2,980,761	665,665	3,169,164	1,062,939	1,267,259	1,344,363	413,796	87,233	22,945
Gross loss.....	49	-	49	-	1,237	-	-	-	-	19
Net profit (less loss).....	2,081,781	1,771,742	325,784	2,122,331	261,639	572,161	440,608	131,493	21,154	9,965
Net profit.....	2,093,207	1,779,470	333,717	2,131,970	267,850	578,078	443,808	134,270	24,722	11,113
Net loss.....	11,426	2,442	7,928	2,442	6,011	5,917	2,144	2,777	3,568	1,148
PARTNERSHIPS WITH NET PROFIT										
Total receipts.....	4,009,554	2,910,111	999,438	3,867,021	1,188,593	1,766,439	1,342,831	414,108	89,599	33,855
Business receipts.....	3,979,742	2,903,729	986,013	3,826,454	1,173,103	1,749,621	1,334,165	410,456	88,946	33,567
Income from other partnerships, etc.....	1,881	1,442	139	4,794	6,251	5,110	4,853	657	3	-
Nonqualifying dividends.....	8	2	2	2	64	40	46	-	-	-
Interest.....	1,850	1,413	553	6,430	1,459	2,910	2,674	277	75	26
Rents.....	11,531	1,312	6,319	6,351	1,538	1,677	1,300	368	103	42
Royalties.....	40	12	28	2,448	46	2	2	-	-	-
Net farm profit.....	642	-	642	-	-	-	-	-	-	-
Net gain, noncapital assets.....	1,219	242	977	275	73	203	205	88	202	1
Other receipts.....	12,657	7,102	4,864	22,257	6,237	8,247	6,185	2,262	270	218
Total deductions.....	1,416,347	1,170,626	665,721	1,735,971	60,643	1,182,861	909,023	279,838	64,877	22,742
Cost of sales and operations, total.....	159,064	41,961	117,801	37,307	22,407	12,585	6,677	5,908	18,354	12,414
Inventory, beginning-of-year.....	4,634	77	3,656	-	3,213	863	844	21	3,083	249
Purchases.....	41,403	9,755	32,218	174	9,742	8	8	-	12,183	11,006
Cost of labor.....	47,593	12,087	35,506	3,043	102,821	8,290	1,337	2,953	2,563	64
Material and supplies.....	19,399	9,476	10,223	270	4,973	407	38	369	695	64
Other costs.....	49,906	10,359	39,545	33,770	114,457	4,038	1,453	2,585	3,816	1,669
Less: Inventory, end-of-year.....	4,439	1,046	3,347	-	3,076	1,023	1,003	20	3,986	574
Salaries and wages.....	725,428	301,010	224,414	792,828	311,314	697,113	520,972	174,161	16,118	4,355
Payments to partners.....	99,871	67,889	31,982	79,901	39,161	102,100	88,468	13,692	4,949	388
Rent.....	181,881	133,470	58,431	189,429	31,803	74,555	62,419	16,136	4,680	519
Interest.....	15,078	1,734	9,344	6,230	3,745	7,208	6,320	1,988	281	87
Taxes.....	58,932	31,687	23,245	49,119	21,000	33,429	21,351	8,098	1,349	842
Casualty losses.....	252	209	43	143	83	2	2	2	110	-
Bad debts.....	2,578	382	1,996	1,530	310	1,441	922	519	5	22
Repairs.....	14,564	7,119	6,735	3,371	4,152	3,179	3,179	959	867	186
Depreciation.....	47,766	27,077	20,377	44,187	10,157	18,046	14,131	4,565	1,345	406
Amortization.....	188	105	23	169	125	244	65	179	-	1
Depletion.....	36	-	36	114	3	-	-	-	-	-
Retirement plans, etc.....	8,962	1,401	1,052	7,500	4,404	6,034	4,056	1,978	174	45
Net loss from other partnerships, etc.....	517	318	199	1,211	268	1,235	1,210	35	-	-
Net farm loss.....	-	-	-	-	-	-	-	9	-	-
Net loss, noncapital assets.....	48	25	25	4,111	130	15	15	-	-	-
Other deductions.....	601,352	421,411	177,941	524,157	277,839	332,041	180,422	51,619	16,645	3,477
Gross profit (less loss).....	3,820,678	2,952,466	868,212	3,789,645	941,696	1,737,036	1,332,488	404,568	70,592	21,153
Gross profit.....	3,820,678	2,952,466	868,212	3,789,645	941,696	1,737,036	1,332,488	404,568	70,592	21,153
Gross loss.....	49	-	49	-	-	-	-	-	-	-
Net profit.....	2,043,207	1,779,470	333,717	2,131,970	267,850	578,078	443,808	134,270	24,722	11,113

¹Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Complex and Limitations of the Data."

Table 3.3.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit					
	Receipts			Cost of sales and operations			Receipts			Cost of sales and operations		
	Number of partnerships	Total (thousand dollars)	Business (thousand dollars)	Depreciation (thousand dollars)	Payroll (thousand dollars)	Net profit (less loss) (thousand dollars)	Inventory, end-of-year (thousand dollars)	Number of partnerships	Total (thousand dollars)	Business (thousand dollars)	Depreciation (thousand dollars)	Payroll (thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
ALL INDUSTRIES												
Total.....	917,500	82,856,910	80,531,944	42,894,179	11,155,085	11,405,163	4,707,067	659,413	73,143,165	71,176,345	37,866,875	2,019,725
\$1,000 under \$1,000.....	58,576	29,893	17,711	11,715	4,183	195,865	4,638	22,993	12,477	5,980	995	217
\$1,000 under \$2,500.....	64,085	119,558	90,363	24,397	31,620	166,931	24,397	22,993	65,764	45,274	5,083	716
\$2,500 under \$5,000.....	74,433	239,617	161,363	36,680	10,894	81,733	24,884	48,687	183,911	131,627	23,652	3,633
\$5,000 under \$10,000.....	95,562	713,761	481,004	106,680	31,860	181,004	40,749	67,411	508,364	341,469	56,233	13,823
\$10,000 under \$25,000.....	149,861	2,556,117	1,733,962	276,462	177,313	463,966	130,165	107,131	1,964,428	1,433,681	576,023	113,731
\$25,000 under \$50,000.....	130,390	4,778,075	4,608,029	1,744,679	376,959	932,125	236,710	124,639	3,953,355	3,809,000	1,390,000	350,343
\$50,000 under \$100,000.....	120,989	8,775,951	8,561,676	3,735,389	507,940	1,629,785	586,201	102,573	7,457,415	7,276,462	3,108,104	326,404
\$100,000 under \$200,000.....	94,015	13,369,296	13,108,513	5,097,924	1,716,228	2,537,651	742,054	83,733	11,909,394	11,693,599	5,444,551	380,194
\$200,000 under \$500,000.....	59,074	2,527,744	2,452,644	942,644	596,884	2,527,744	1,122,527	52,681	16,023,669	15,779,135	8,504,379	357,044
\$500,000 or more.....	21,313	3,129,740	3,184,174	20,851,770	5,195,931	3,404,455	1,808,429	19,315	30,982,594	30,141,111	18,786,371	7,746,241
Receipts not reported.....	49,198	111,429	-	1,733	10,972	1,261,533	3,244	7,202	90,092	-	118	3,514
AGRICULTURE, FORESTRY, AND FISHERIES												
Total.....	120,759	5,525,537	5,344,029	3,163,796	540,201	654,300	314,420	86,457	4,966,404	4,423,441	2,460,305	294,991
\$1,000 under \$1,000.....	5,458	5,274	2,545	3,969	1,466	14,442	188	1,471	2,011	781	266	56
\$1,000 under \$2,500.....	7,177	14,829	12,142	8,110	5,232	18,648	948	3,283	7,494	5,738	1,504	746
\$2,500 under \$5,000.....	11,205	46,171	41,608	20,444	3,027	13,217	4,075	7,216	21,986	26,843	7,259	781
\$5,000 under \$10,000.....	14,149	115,756	103,204	50,070	6,593	31,036	5,527	10,181	84,441	74,254	25,385	8,152
\$10,000 under \$25,000.....	24,202	423,283	403,716	188,220	28,422	60,764	20,263	18,585	326,245	312,946	120,222	30,913
\$25,000 under \$50,000.....	20,213	745,733	723,394	341,598	74,503	164,001	32,403	17,462	684,674	627,803	272,006	59,496
\$50,000 under \$100,000.....	15,651	1,132,808	1,112,808	577,709	101,981	175,711	77,086	13,051	949,749	930,324	445,131	79,097
\$100,000 under \$200,000.....	8,392	1,173,385	1,149,470	645,473	83,330	178,554	58,000	7,154	973,770	948,175	518,175	65,975
\$200,000 under \$500,000.....	3,234	971,470	952,799	628,850	50,753	138,318	56,362	2,633	786,083	773,880	383,823	110,486
\$500,000 or more.....	591	859,119	842,813	696,232	68,129	31,677	67,872	454	707,264	671,122	576,456	51,476
Receipts not reported.....	10,487	33,976	-	309	1,793	110,338	1,406	4,367	31,002	-	404	1,104
Farms												
Total.....	109,849	4,671,837	4,506,706	2,625,540	439,611	542,793	287,357	79,060	3,855,400	3,726,028	2,033,137	275,211
\$1,000 under \$1,000.....	4,845	4,918	2,207	3,639	1,370	11,257	179	1,319	1,904	674	247	53
\$1,000 under \$2,500.....	6,440	12,898	10,884	7,855	4,389	17,440	348	3,078	6,974	5,352	1,415	684
\$2,500 under \$5,000.....	10,552	43,643	39,180	19,688	2,889	13,790	3,810	6,766	28,194	25,126	7,585	720
\$5,000 under \$10,000.....	13,130	108,030	95,888	47,597	5,802	12,728	9,012	9,365	78,227	68,405	24,098	7,539
\$10,000 under \$25,000.....	22,344	390,437	371,088	175,925	24,283	53,179	19,333	17,059	248,589	285,405	111,031	28,987
\$25,000 under \$50,000.....	18,680	685,650	665,548	316,438	40,991	143,687	31,253	16,080	593,720	575,042	250,496	56,997
\$50,000 under \$100,000.....	14,092	1,022,204	1,000,017	536,080	87,152	147,826	67,416	11,758	895,186	841,060	417,973	75,833
\$100,000 under \$200,000.....	7,218	1,010,755	989,178	568,915	77,933	137,412	54,915	9,183	836,612	804,709	462,855	62,144
\$200,000 under \$500,000.....	2,691	806,559	789,368	510,615	43,748	57,398	53,381	2,234	662,657	631,427	349,905	31,986
\$500,000 or more.....	388	554,626	543,348	436,170	47,490	19,223	48,498	289	436,440	432,828	347,532	7,760
Receipts not reported.....	9,669	32,117	-	309	701	14,203	1,406	4,890	31,292	-	402	27
Field crop farms												
Total.....	40,773	1,620,629	1,550,413	755,026	172,236	254,590	36,806	32,022	1,368,805	1,314,645	593,368	121,726
\$1,000 under \$1,000.....	1,825	1,770	888	944	146	12,847	-	760	844	369	131	61
\$1,000 under \$2,500.....	2,523	5,120	4,205	1,977	1,153	15,859	396	1,658	3,425	2,833	580	10
\$2,500 under \$5,000.....	4,469	19,086	16,606	6,073	726	1,989	1,589	3,581	15,156	13,276	3,263	27
\$5,000 under \$10,000.....	5,115	42,035	37,467	13,527	1,354	12,032	1,115	3,501	35,523	31,978	9,310	235
\$10,000 under \$25,000.....	7,168	121,997	114,375	42,234	1,632	5,453	2,684	5,751	97,882	92,397	26,926	569
\$25,000 under \$50,000.....	6,688	247,369	239,059	101,315	15,804	38,724	7,742	5,738	212,268	204,688	77,609	11,652
\$50,000 under \$100,000.....	4,777	347,721	337,348	156,607	37,211	59,008	4,111	3,966	300,108	291,789	125,317	30,851
\$100,000 under \$200,000.....	3,087	418,881	410,771	203,574	40,541	63,595	14,178	2,695	359,370	354,046	165,192	30,851
\$200,000 under \$500,000.....	1,020	290,794	284,716	154,172	19,612	26,825	2,609	874	247,444	243,076	130,820	34,472
\$500,000 or more.....	104	111,479	104,938	73,360	4,459	6,176	2,677	81	82,690	80,233	54,214	16,241
Receipts not reported.....	3,997	14,377	-	243	85	4,350	-	2,372	14,135	-	118	231

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit										Partnerships with net profit					
	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of partner- ships	Receipts		Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of- year (Thousand dollars)
		Total (Thousand dollars)	Business (Thousand dollars)							Total (Thousand dollars)	Business (Thousand dollars)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
AGRICULTURE, FORESTRY AND FISHERIES—Continued																
Farms—Continued																
Fruit, tree nut, and vegetable farms																
Total.....	9,320	481,594	462,241	247,653	39,042	109,680	51,336	13,150	399,246	382,312	191,951	24,897	87,753	92,761	12,733	
\$1 under \$1,000.....	406	627	162	812	508	475	12,258	-	2,317	1,822	624	366	129	689	-	
\$1,000 under \$2,500.....	712	1,419	1,213	968	1,096	246	12,585	-	563	531	1,790	559	479	2,658	-	
\$2,500 under \$5,000.....	1,051	4,287	4,122	2,747	1,153	802	14,194	-	6,992	3,984	7,572	1,776	2,960	7,198	-	
\$5,000 under \$10,000.....	994	10,491	7,140	4,150	1,642	1,642	1,581	-	21,230	19,762	15,378	6,025	12,340	12,733	-	
\$10,000 under \$25,000.....	1,883	35,185	32,999	18,065	5,911	6,682	1,581	-	41,820	39,033	38,640	6,688	19,317	17,587	2,273	
\$25,000 under \$50,000.....	1,298	49,201	46,387	21,922	7,223	8,535	8,378	-	80,759	78,292	54,103	6,706	21,522	26,749	-	
\$50,000 under \$100,000.....	1,233	89,070	86,536	42,541	7,873	20,755	13,845	2,272	98,009	93,555	54,391	5,006	27,973	20,486	9,689	
\$100,000 under \$200,000.....	840	131,168	125,850	66,253	8,992	30,695	20,342	9,689	104,418	103,172	28,453	1,176	9,348	4,960	771	
\$200,000 under \$500,000.....	342	105,525	104,277	55,179	5,079	28,195	2,711	983	43,582	42,692	-	(*)	-	(*)	-	
\$500,000 or more.....	53	54,450	53,555	35,016	2,164	11,694	16,411	-	(*)	(*)	-	(*)	-	(*)	-	
Receipts not reported.....	508	171	-	-	595	108	-	-	-	-	-	-	-	-	-	
Livestock farms																
Total.....	53,232	2,351,326	2,282,419	1,499,334	175,125	123,308	211,959	224,871	1,907,533	1,854,720	1,152,482	119,649	75,550	346,383	185,433	
\$1 under \$1,000.....	1,749	2,065	785	3,491	2,041	668	17,118	179	420	132	92	43	35	175	55	
\$1,000 under \$2,500.....	2,696	5,152	4,571	4,509	1,797	1,797	13,941	592	2,002	1,685	592	118	46	788	468	
\$2,500 under \$5,000.....	4,345	17,754	16,142	9,855	3,336	1,187	11,685	3,321	10,067	9,074	3,427	1,009	35	3,222	781	
\$5,000 under \$10,000.....	6,462	51,566	47,778	27,778	6,955	2,483	1,505	4,577	33,646	30,418	12,367	3,188	863	10,930	4,062	
\$10,000 under \$25,000.....	12,606	220,600	211,831	107,888	25,740	10,930	29,384	15,533	7,759	7,452	15,939	15,939	5,379	49,954	9,959	
\$25,000 under \$50,000.....	10,080	367,496	358,847	182,399	37,458	13,944	74,102	23,187	323,354	315,373	149,744	30,578	10,195	84,649	19,236	
\$50,000 under \$100,000.....	7,449	539,222	513,327	313,760	47,420	29,055	66,757	59,194	431,280	424,801	234,801	35,791	17,482	93,610	49,633	
\$100,000 under \$200,000.....	2,962	415,289	407,670	274,571	26,128	25,383	43,371	36,689	357,048	351,453	230,299	20,087	17,466	54,934	33,062	
\$200,000 under \$500,000.....	1,197	366,392	357,302	274,096	17,519	24,025	4,801	38,564	271,724	266,497	201,003	9,439	12,358	27,176	32,322	
\$500,000 or more.....	195	350,967	347,506	301,235	5,415	15,285	7,455	41,629	285,043	283,014	246,638	3,321	11,364	10,784	35,855	
Receipts not reported.....	3,511	14,823	66	66	1,316	499	12,672	1,406	14,333	-	-	136	27	9,966	-	
Other farms																
Total.....	6,504	218,288	211,633	123,527	13,485	33,787	24,308	12,530	179,816	174,351	95,336	8,939	27,616	35,598	9,884	
\$1 under \$1,000.....	665	456	372	701	323	81	11,034	-	1,042	729	134	166	9	446	-	
\$1,000 under \$2,500.....	589	1,207	895	601	343	125	1,325	-	1,404	1,232	331	125	55	630	164	
\$2,500 under \$5,000.....	687	2,516	2,310	1,013	332	174	1,100	489	2,066	2,025	631	298	101	926	-	
\$5,000 under \$10,000.....	559	3,938	3,843	2,142	920	324	1,283	326	7,990	7,492	3,081	745	816	2,430	1,070	
\$10,000 under \$25,000.....	687	12,659	11,883	6,738	1,654	1,278	49	1,116	16,278	15,948	7,765	1,187	2,025	3,708	269	
\$25,000 under \$50,000.....	614	21,584	21,215	10,862	1,964	2,708	2,483	324	39,950	39,699	19,215	2,503	4,610	9,011	504	
\$50,000 under \$100,000.....	633	46,191	45,806	23,172	3,114	5,376	8,216	504	39,950	39,699	19,215	2,503	4,610	9,011	504	
\$100,000 under \$200,000.....	339	45,417	44,887	24,571	2,272	8,708	7,264	3,843	42,185	41,655	22,261	2,115	7,698	7,421	3,637	
\$200,000 under \$500,000.....	132	43,848	43,073	27,168	1,538	10,702	5,427	2,719	39,071	38,682	23,691	1,300	8,983	5,556	2,691	
\$500,000 or more.....	36	37,730	37,349	26,559	764	4,302	2,881	3,209	27,125	26,889	18,227	468	3,319	3,240	1,549	
Receipts not reported.....	1,653	2,746	-	-	261	9	530	-	2,705	-	-	32	-	2,630	-	
Other Agriculture, Forestry, and Fisheries																
Total.....	10,910	893,700	837,323	538,216	34,104	100,590	111,507	32,063	711,009	697,413	427,168	19,780	83,870	133,649	25,237	
\$1 under \$1,000.....	813	356	338	493	330	96	11,185	9	1,027	493	108	85	9	515	-	
\$1,000 under \$2,500.....	737	1,931	1,248	555	843	96	11,188	265	1,787	1,717	372	272	61	661	236	
\$2,500 under \$5,000.....	653	2,528	2,428	756	378	138	1,573	509	6,214	5,849	1,287	613	32	2,231	124	
\$5,000 under \$10,000.....	1,019	7,726	7,316	2,473	863	790	1,278	509	27,521	27,521	9,191	1,926	2,842	8,802	583	
\$10,000 under \$25,000.....	1,858	32,846	32,628	12,295	2,575	4,139	7,585	930	52,761	52,761	21,510	2,499	8,716	18,120	1,171	
\$25,000 under \$50,000.....	1,533	60,083	57,846	25,160	2,887	9,363	17,314	1,240	89,264	89,264	39,729	3,264	11,722	31,729	1,152	
\$50,000 under \$100,000.....	1,559	114,337	112,791	41,659	6,311	14,829	27,885	1,252	90,563	90,563	55,320	3,831	21,202	42,387	2,787	
\$100,000 under \$200,000.....	1,174	162,630	159,822	76,558	5,397	23,152	41,442	3,085	134,848	134,848	53,320	3,831	21,202	42,387	2,787	
\$200,000 under \$500,000.....	543	164,911	163,431	118,235	7,005	26,056	11,784	2,981	123,426	122,453	83,298	3,837	20,684	15,340	2,519	
\$500,000 or more.....	203	304,493	299,465	260,062	4,226	20,639	12,454	19,374	268,824	264,294	228,924	3,451	17,225	13,756	16,665	
Receipts not reported.....	818	1,859	-	-	3,289	1,092	16,135	-	(*)	(*)	-	(*)	(*)	(*)	(*)	

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit										
	Number of partnerships	Receipts (Thousand dollars)	Business (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts (Thousand dollars)	Business (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
MINING																
Total.....	13,227	1,035,817	970,425	416,913	80,289	124,305	72,806	9,651	7,212	831,494	783,873	294,240	56,426	98,973	193,096	8,512
\$1 under \$1,000.....	1,549	774	700	186	424	95	1,107	-	633	310	296	53	19	28	73	-
\$1,000 under \$2,500.....	2,208	3,643	3,498	2,291	1,136	212	1,107	-	1,523	2,535	2,439	295	302	95	649	-
\$2,500 under \$5,000.....	1,169	4,165	4,027	1,088	1,136	287	1,107	-	760	2,618	2,597	383	327	53	1,406	-
\$5,000 under \$10,000.....	908	6,865	6,764	3,491	1,278	1,002	1,243	-	766	13,504	12,312	770	1,102	140	4,301	83
\$10,000 under \$25,000.....	1,327	25,285	21,576	9,662	2,857	2,345	1,775	116	-	31,157	28,864	9,840	2,814	3,691	6,782	12
\$25,000 under \$50,000.....	1,171	46,181	41,495	17,412	4,962	4,435	2,332	265	435	34,099	31,807	10,621	1,939	4,652	8,717	39
\$50,000 under \$100,000.....	721	55,293	52,372	24,382	4,996	8,822	10,035	4	418	60,518	60,507	23,919	4,664	10,210	14,394	4
\$100,000 under \$200,000.....	553	85,542	79,729	33,517	6,412	12,884	10,035	4	502	166,959	160,601	72,468	9,087	26,656	27,518	2,255
\$200,000 under \$500,000.....	611	206,582	195,482	94,891	12,797	32,620	19,041	2,663	502	479,866	479,720	173,220	33,526	52,458	121,323	6,119
\$500,000 or more.....	302	583,151	564,782	229,993	40,404	61,093	99,606	6,554	241	493,866	-	-	-	-	-	-
Receipts not reported.....	2,708	18,336	-	-	4,724	510	1,471	-	485	16,146	-	-	1,971	235	7,112	-
Crude Petroleum and Natural Gas																
Total.....	10,795	687,206	630,533	243,903	56,251	53,838	47,699	2,987	5,816	518,408	478,000	146,864	36,965	39,902	151,255	2,426
\$1 under \$1,000.....	1,498	768	695	186	424	95	1,104	-	608	310	296	53	19	28	73	-
\$1,000 under \$2,500.....	2,096	3,276	3,136	1,088	1,136	286	1,142	-	1,472	2,445	2,362	287	327	95	596	-
\$2,500 under \$5,000.....	1,118	3,974	3,836	927	954	286	1,136	-	760	2,618	2,597	383	327	53	821	-
\$5,000 under \$10,000.....	733	5,385	5,136	2,303	668	288	1,311	-	532	10,414	9,884	1,935	809	120	3,187	63
\$10,000 under \$25,000.....	1,069	21,405	17,759	8,484	2,544	2,000	1,688	63	559	31,157	28,864	9,840	2,814	3,691	6,782	12
\$25,000 under \$50,000.....	842	34,253	29,591	12,812	3,826	2,418	1,472	12	539	20,782	18,493	6,138	1,851	2,089	4,350	12
\$50,000 under \$100,000.....	541	42,024	40,865	20,165	4,469	7,342	1,437	4	469	55,399	50,456	18,382	4,157	7,173	12,712	43
\$100,000 under \$200,000.....	297	47,571	42,466	16,135	4,089	13,020	11,975	534	304	99,474	95,377	39,124	5,087	19,554	20,039	283
\$200,000 under \$500,000.....	387	130,804	122,091	55,838	27,425	23,314	81,741	2,325	114	307,146	295,264	79,997	21,919	19,554	101,386	2,025
\$500,000 or more.....	161	380,666	364,618	124,862	27,425	23,314	81,741	-	-	-	-	-	1,967	235	6,945	-
Receipts not reported.....	2,093	16,931	-	-	2,811	431	1,371	-	459	15,904	-	-	-	-	-	-
Other Mining																
Total.....	2,432	348,611	339,892	173,010	24,338	70,467	25,107	6,664	1,396	313,086	305,873	147,376	19,461	59,071	41,841	6,086
\$1 under \$1,000.....	431	400	230	289	64	162	1,142	-	307	1,374	1,268	400	98	64	668	68
\$1,000 under \$2,500.....	1,278	2,380	2,202	916	397	189	1,542	-	1,342	5,370	5,231	1,616	302	274	2,294	92
\$2,500 under \$5,000.....	1,972	7,882	7,528	3,004	611	2,210	1,542	-	853	24,664	23,197	7,609	1,392	1,536	20,697	172
\$5,000 under \$10,000.....	3,813	30,468	28,661	10,788	1,805	2,994	1,542	-	853	150,106	150,106	57,854	15,714	15,714	62,243	2,868
\$10,000 under \$25,000.....	10,027	178,844	175,642	72,058	6,838	18,639	11,827	-	9,173	336,266	324,276	153,767	11,008	43,874	115,412	5,631
\$25,000 under \$50,000.....	10,354	376,277	373,210	177,234	13,922	53,231	11,627	7,033	7,705	555,600	540,645	310,200	18,834	88,615	129,427	11,652
\$50,000 under \$100,000.....	8,779	614,917	614,917	370,223	17,377	106,816	111,650	86,606	3,682	555,600	540,645	310,200	18,834	88,615	129,427	11,652
\$100,000 under \$200,000.....	6,038	855,657	845,573	584,674	20,288	172,363	127,697	23,643	3,747	1,974,880	1,963,365	843,794	22,939	255,567	136,730	43,291
\$200,000 under \$500,000.....	4,139	1,298,456	1,285,956	947,769	27,022	286,944	125,337	49,383	1,666	3,494,107	3,454,572	2,832,384	91,110	515,731	307,443	92,038
\$500,000 or more.....	1,892	4,078,058	4,031,241	3,380,570	100,268	640,145	1,490	118,883	253	4,488	-	-	76	82	4,177	69
Receipts not reported.....	965	15,170	-	114	271	646	1,490	-	-	-	-	-	-	-	-	-
CONTRACT CONSTRUCTION																
Total.....	49,688	7,475,564	7,365,160	5,521,639	189,063	1,282,541	800,748	290,177	42,033	6,553,907	6,469,468	4,728,037	165,999	1,084,610	899,101	178,892
\$1 under \$1,000.....	431	400	230	289	64	162	1,142	60	810	1,374	1,268	400	98	64	668	68
\$1,000 under \$2,500.....	1,278	2,380	2,202	916	397	189	1,542	86	1,342	5,370	5,231	1,616	302	274	2,294	92
\$2,500 under \$5,000.....	1,972	7,882	7,528	3,004	611	2,210	1,542	1,026	1,324	24,664	23,197	7,609	1,392	1,536	20,697	172
\$5,000 under \$10,000.....	3,813	30,468	28,661	10,788	1,805	2,994	1,542	2,994	8,531	152,160	150,106	57,854	15,714	15,714	62,243	2,868
\$10,000 under \$25,000.....	10,027	178,844	175,642	72,058	6,838	18,639	11,827	7,033	9,173	336,266	324,276	153,767	11,008	43,874	115,412	5,631
\$25,000 under \$50,000.....	10,354	376,277	373,210	177,234	13,922	53,231	11,627	7,033	7,705	555,600	540,645	310,200	18,834	88,615	129,427	11,652
\$50,000 under \$100,000.....	8,779	614,917	614,917	370,223	17,377	106,816	111,650	86,606	3,682	555,600	540,645	310,200	18,834	88,615	129,427	11,652
\$100,000 under \$200,000.....	6,038	855,657	845,573	584,674	20,288	172,363	127,697	23,643	3,747	1,974,880	1,963,365	843,794	22,939	255,567	136,730	43,291
\$200,000 under \$500,000.....	4,139	1,298,456	1,285,956	947,769	27,022	286,944	125,337	49,383	1,666	3,494,107	3,454,572	2,832,384	91,110	515,731	307,443	92,038
\$500,000 or more.....	1,892	4,078,058	4,031,241	3,380,570	100,268	640,145	1,490	118,883	253	4,488	-	-	76	82	4,177	69
Receipts not reported.....	965	15,170	-	114	271	646	1,490	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit										Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations		Depreciation	Payroll	Net profit (less losses)		Inventory, end-of-year	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total (Thousand dollars)	Business (Thousand dollars)	Total (Thousand dollars)	Business (Thousand dollars)			Total (Thousand dollars)	Business (Thousand dollars)			Total (Thousand dollars)	Business (Thousand dollars)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
CONTRACT CONSTRUCTION—Continued																		
General Contractors																		
Total.....	17,326	4,323,420	4,736,689	3,834,125	123,035	641,057	379,614	205,252	14,076	4,164,963	4,101,061	3,246,704	109,641	517,723	450,319	1,687,871		
\$1 under \$1,000.....	279	326	159	227	43	162	134	12	204	279	273	87	51	41	84			
\$1,000 under \$2,500.....	238	420	150	152	159	60	1134	13	304	1,109	1,115	317	70	62	531	13		
\$2,500 under \$5,000.....	581	2,256	2,039	940	150	327	2,621	13	811	7,027	6,027	2,184	409	751	2,983	2		
\$5,000 under \$10,000.....	1,041	9,141	7,039	3,185	546	830	12,324	693	2,167	34,794	36,117	16,713	1,414	4,232	15,083	693		
\$10,000 under \$25,000.....	2,694	49,365	46,985	23,414	3,324	5,513	12,324	2,167	2,463	90,036	89,539	46,970	2,384	11,239	23,961	2,116		
\$25,000 under \$50,000.....	2,722	98,324	97,716	52,693	3,324	12,801	23,007	3,156	2,463	205,970	193,118	126,413	4,199	26,381	44,579	3,848		
\$50,000 under \$100,000.....	3,247	243,713	229,102	157,760	5,422	31,427	53,316	78,075	2,463	350,986	347,791	216,127	7,863	67,872	106,382	12,953		
\$100,000 under \$200,000.....	2,632	379,626	374,381	268,944	8,483	54,725	53,962	13,362	1,742	538,388	531,444	421,801	10,163	82,655	59,138	25,020		
\$200,000 under \$500,000.....	1,945	622,720	614,842	476,685	13,176	91,763	215,653	80,083	1,121	2,408,730	2,875,937	2,356,177	8,252	342,076	256,168	61,856		
\$500,000 or more.....	1,307	3,409,398	3,363,606	2,850,475	89,186	442,885	15,185	69	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Receipts not reported.....	635	13,218	-	-	190	564	-	-	-	-	-	-	-	-	-	-		
Total.....	32,304	2,640,740	2,617,713	1,679,092	65,837	641,469	419,514	84,921	27,899	2,378,540	2,357,649	1,472,906	56,167	566,666	447,160	72,017		
Special Trade Contractors																		
\$1 under \$1,000.....	1,192	1,961	1,853	826	259	129	126	134	616	1,095	995	313	7	23	584	68		
\$1,000 under \$2,500.....	1,391	5,626	5,489	2,064	461	309	1,252	113	1,938	4,171	4,116	1,494	232	212	1,763	79		
\$2,500 under \$5,000.....	7,772	21,327	20,322	7,603	1,259	1,380	6,951	953	2,301	17,637	17,170	5,255	983	785	7,714	170		
\$5,000 under \$10,000.....	7,702	129,039	128,618	48,370	4,462	13,126	45,400	2,301	6,138	111,928	111,550	40,867	3,416	11,482	47,356	2,175		
\$10,000 under \$25,000.....	7,632	278,053	275,594	124,541	10,598	40,430	88,620	4,877	6,110	246,230	244,737	106,797	8,624	32,615	91,515	3,515		
\$25,000 under \$50,000.....	5,731	388,192	385,743	212,455	12,137	75,389	79,753	8,611	4,969	349,843	347,460	183,759	11,173	62,234	85,813	7,804		
\$50,000 under \$100,000.....	3,142	476,591	472,193	290,080	11,805	117,858	82,381	10,283	3,200	433,712	449,017	274,172	10,971	113,281	83,628	10,258		
\$100,000 under \$200,000.....	2,189	675,510	665,883	470,624	13,693	134,966	70,973	18,780	2,000	615,266	610,995	421,533	12,071	172,297	77,190	17,667		
\$200,000 under \$500,000.....	584	66,622	658,609	522,415	11,082	137,600	43,453	38,800	544	576,339	571,609	438,627	8,581	173,655	50,326	30,212		
\$500,000 or more.....	305	1,819	-	114	81	82	563	69	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Receipts not reported.....																		
Total.....	4,609	505,563	501,822	352,910	7,597	104,019	66,695	31,870	4,026	454,023	451,088	308,942	6,392	90,977	70,159	29,707		
\$1 under \$1,000.....																		
\$1,000 under \$2,500.....																		
\$2,500 under \$5,000.....																		
\$5,000 under \$10,000.....																		
\$10,000 under \$25,000.....																		
\$25,000 under \$50,000.....																		
\$50,000 under \$100,000.....																		
\$100,000 under \$200,000.....																		
\$200,000 under \$500,000.....																		
\$500,000 or more.....																		
Receipts not reported.....																		
Total.....	4,627	226,031	224,480	127,098	3,019	74,497	50,694	2,464	4,081	208,420	206,875	115,245	2,695	67,580	51,949	2,366		
\$1 under \$1,000.....																		
\$1,000 under \$2,500.....																		
\$2,500 under \$5,000.....																		
\$5,000 under \$10,000.....																		
\$10,000 under \$25,000.....																		
\$25,000 under \$50,000.....																		
\$50,000 under \$100,000.....																		
\$100,000 under \$200,000.....																		
\$200,000 under \$500,000.....																		
\$500,000 or more.....																		
Receipts not reported.....																		

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY,
BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit								
	Receipts			Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Total (Thousand dollars)	Business (Thousand dollars)	Total (Thousand dollars)							Business (Thousand dollars)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
CONTRACT CONSTRUCTION—Continued																
Special Trade Contractors—Continued																
Masonry, stonework, and plastering																
Total.....	4,799	361,109	357,855	235,512	6,441	109,873	60,154	6,810	4,323	336,108	333,129	216,013	5,968	99,249	65,288	3,006
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,500.....	634	3,797	3,644	1,340	172	376	1,546	38	507	3,222	3,137	902	94	257	1,681	38
\$2,500 under \$5,000.....	1,062	19,300	19,283	8,421	267	2,989	6,933	255	961	17,458	17,446	7,652	248	2,663	7,010	255
\$5,000 under \$10,000.....	1,140	40,341	39,575	18,340	1,297	9,478	14,023	333	1,038	37,185	36,420	16,852	1,165	8,621	14,324	149
\$10,000 under \$20,000.....	802	55,663	53,820	23,477	1,135	15,852	11,778	149	726	50,793	50,583	28,951	1,095	13,682	12,814	149
\$20,000 under \$50,000.....	211	109,284	108,536	74,842	1,902	33,657	17,437	1,244	811	109,284	108,536	74,842	1,902	33,657	17,437	1,244
\$50,000 under \$100,000.....	859	81,999	80,421	59,066	1,246	30,435	15,464	763	218	70,222	69,437	49,893	1,064	24,906	8,176	645
\$100,000 or more.....	66	51,365	50,976	40,026	422	17,086	3,715	4,028	62	47,944	47,570	36,921	400	15,463	3,846	675
Receipts not reported.....	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-
Contractors, not elsewhere classified																
Total.....	18,269	1,548,037	1,533,556	963,572	48,780	352,880	242,969	43,757	15,469	1,379,489	1,366,557	832,706	41,112	308,860	259,764	36,938
\$1 under \$1,000.....	815	1,309	1,268	519	239	49	185	83	381	645	609	199	41	23	289	30
\$1,000 under \$2,500.....	833	3,485	3,394	1,247	344	89	651	92	631	2,606	2,597	789	179	61	972	79
\$2,500 under \$5,000.....	1,653	12,382	12,382	4,665	1,091	6,359	3,206	881	1,246	9,208	9,208	2,971	826	402	3,887	98
\$5,000 under \$10,000.....	3,744	66,659	66,299	23,864	3,332	6,332	22,911	794	3,212	57,207	56,878	20,248	2,479	5,513	23,573	765
\$10,000 under \$25,000.....	4,485	167,993	166,048	72,243	7,627	20,741	51,440	3,891	2,387	146,202	145,666	60,977	6,058	16,439	53,265	2,189
\$25,000 under \$50,000.....	3,165	286,552	285,678	117,804	9,953	40,339	47,274	5,606	2,910	209,592	208,721	106,073	8,460	33,790	51,251	3,344
\$50,000 under \$100,000.....	1,607	125,014	125,006	72,946	7,381	32,979	43,315	4,438	1,499	216,079	213,263	120,505	7,126	50,266	44,336	4,438
\$100,000 under \$200,000.....	1,597	429,412	426,219	296,647	10,551	110,461	45,469	11,432	1,269	389,856	387,209	264,536	9,242	97,423	48,471	10,596
\$200,000 under \$500,000.....	332	409,405	409,664	316,523	9,046	121,043	26,550	20,044	304	365,891	364,406	256,294	6,632	104,861	32,252	15,399
\$500,000 or more.....	255	1,752	-	114	81	82	1,238	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Receipts not reported.....																
MANUFACTURING																
Total.....	32,665	5,582,083	5,530,670	3,825,781	168,801	1,127,971	544,305	425,450	25,643	4,980,781	4,937,144	3,388,300	115,567	1,016,758	608,336	374,323
\$1 under \$1,000.....	1,267	612	579	329	210	8	1,457	147	482	303	300	113	20	2	94	49
\$1,000 under \$2,500.....	1,367	2,715	2,401	1,606	344	129	1,068	388	706	1,540	1,252	436	103	42	506	125
\$2,500 under \$5,000.....	1,653	6,585	6,362	3,052	516	311	3,387	1,080	1,042	4,102	3,996	1,418	201	73	1,479	210
\$5,000 under \$10,000.....	2,248	17,004	16,578	7,611	1,114	1,742	1,983	1,560	1,560	11,924	11,555	4,167	565	808	4,200	543
\$10,000 under \$25,000.....	5,398	94,123	92,705	41,334	5,794	11,181	19,382	8,536	4,219	74,778	73,696	28,663	3,927	7,604	24,682	3,212
\$25,000 under \$50,000.....	5,667	204,817	202,821	92,002	9,166	30,760	43,480	10,790	4,448	161,086	160,154	68,609	6,764	22,454	48,184	8,368
\$50,000 under \$100,000.....	5,125	370,402	367,341	203,124	14,616	72,979	99,053	27,675	4,461	318,519	315,641	165,987	12,166	60,995	63,797	21,874
\$100,000 under \$200,000.....	4,209	598,730	596,165	364,607	18,295	148,776	90,045	36,479	3,851	551,466	549,139	328,367	16,847	135,420	96,942	28,097
\$200,000 under \$500,000.....	3,247	1,031,709	1,025,550	694,622	25,301	265,323	113,188	61,418	3,033	964,700	958,942	644,106	22,913	248,106	119,494	55,600
\$500,000 or more.....	1,924	3,254,963	3,220,168	2,417,494	93,286	596,611	221,350	277,740	1,790	2,891,460	2,862,529	2,146,434	52,061	541,254	248,909	256,145
Receipts not reported.....	639	423	-	-	159	131	1,308	1	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and Wood Products, Except Furniture																
Total.....	5,513	803,657	794,812	526,906	36,128	142,293	76,027	56,500	4,444	714,971	708,824	468,497	31,099	122,906	84,768	49,289
\$1 under \$1,000.....																
\$1,000 under \$2,500.....																
\$2,500 under \$5,000.....	839	4,227	4,193	1,581	710	407	279	30	510	3,010	3,004	866	303	347	829	14
\$5,000 under \$10,000.....																
\$10,000 under \$25,000.....	985	17,267	17,154	6,295	1,956	2,063	3,982	350	784	13,839	13,730	4,531	1,370	1,353	4,471	297
\$25,000 under \$50,000.....	1,215	41,499	41,371	17,170	3,807	6,450	7,258	1,020	986	33,744	33,701	13,436	2,963	5,086	7,807	979
\$50,000 under \$100,000.....	1,066	77,284	77,104	37,654	6,199	12,418	13,706	3,783	915	65,644	65,494	23,395	5,033	10,171	14,623	3,091
\$100,000 under \$200,000.....	672	94,702	94,360	54,413	5,614	20,990	13,324	2,393	647	91,612	91,612	53,029	5,599	20,521	13,342	2,368
\$200,000 under \$500,000.....	398	123,182	122,567	83,753	5,398	24,282	11,500	6,872	368	114,208	113,649	76,867	4,790	21,491	11,884	6,575
\$500,000 or more.....	262	445,495	438,063	326,040	12,359	75,683	26,118	42,052	234	392,572	387,634	288,373	11,041	63,937	31,812	35,965
Receipts not reported.....	(*)	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit								
	Receipts			Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Total (Thousand dollars)	Business (Thousand dollars)	Total (Thousand dollars)							Business (Thousand dollars)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
MANUFACTURING—Continued																
Printing, Publishing, and Allied Industries																
Total.....	5,493	48,819	479,121	272,001	12,182	131,529	79,319	17,105	4,200	445,612	440,131	246,222	10,748	119,069	87,504	15,388
\$1,000 under \$1,000.....	277	125	124	77	27	3	1,557	3	429	1,298	1,160	386	72	34	446	14
\$1,000 under \$2,500.....	306	849	535	367	162	5	1,639	107								
\$2,500 under \$5,000.....	407	1,560	1,461	362	182	52	1,84	52								
\$5,000 under \$10,000.....	965	3,600	3,549	1,367	589	162	895	82	330	2,461	2,418	851	45	22	1,017	26
\$10,000 under \$25,000.....	963	17,325	17,203	9,553	677	3,167	2,453	318	735	13,507	13,389	6,297	555	2,333	3,518	283
\$25,000 under \$50,000.....	1,042	39,394	39,307	17,299	1,284	7,703	9,993	1,524	812	31,020	30,935	13,218	970	5,090	10,553	1,316
\$50,000 under \$100,000.....	975	70,006	69,244	34,512	2,441	17,326	15,248	999	919	65,024	64,263	30,805	2,125	15,421	15,719	996
\$100,000 under \$200,000.....	507	72,455	72,378	40,100	2,186	18,177	14,600	1,361	307	72,455	72,378	40,100	2,186	18,177	14,600	1,361
\$200,000 under \$500,000.....	391	118,970	118,413	75,192	2,721	35,037	14,262	6,048	361	110,263	109,723	69,267	2,093	33,153	15,161	4,921
\$500,000 or more.....	115	160,731	156,887	92,992	2,453	49,895	24,333	6,613	107	149,584	145,865	85,298	2,302	44,839	26,630	6,471
Receipts not reported.....	(*)	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-
Machinery, Except Electric																
Total.....	1,929	472,383	468,363	280,479	13,936	126,353	75,217	34,391	3,114	443,193	439,356	257,569	12,844	119,607	83,889	27,559
\$1,000 under \$1,000.....	768	3,798	3,570	1,237	488	279	336	315	438	2,444	2,218	491	221	82	943	95
\$1,000 under \$2,500.....	488	8,780	8,307	2,480	697	553	2,322	253	406	7,513	7,046	1,914	542	329	3,177	163
\$2,500 under \$5,000.....	815	30,190	29,672	12,081	1,308	3,749	7,155	1,455	613	22,801	22,295	8,085	967	2,844	8,237	822
\$5,000 under \$10,000.....	558	38,022	37,526	15,543	1,543	9,666	7,063	504	508	33,867	33,737	16,329	1,462	8,874	7,256	3,670
\$10,000 under \$20,000.....	661	93,592	93,414	51,972	3,242	28,756	19,833	6,177	636	88,901	88,768	46,196	3,217	26,800	23,463	3,303
\$20,000 under \$50,000.....	404	125,343	125,343	75,028	3,242	39,289	17,873	6,205	384	121,048	120,417	70,325	3,139	37,920	19,463	5,489
\$50,000 or more.....	133	171,657	169,896	118,425	3,390	44,063	20,972	14,945	129	166,619	164,875	114,029	3,296	42,758	21,350	14,017
Receipts not reported.....	(*)	(*)	-	-	(*)	-	(*)	-	-	-	-	-	-	-	-	-
Other Manufacturing																
Total.....	17,730	3,821,224	3,788,374	2,746,395	106,555	727,796	313,742	317,454	13,885	3,377,005	3,348,833	2,416,012	60,876	655,176	352,175	282,087
\$1,000 under \$1,000.....	734	413	383	201	131	5	1,211	146	382	237	235	93	3	2	82	48
\$1,000 under \$2,500.....	731	1,448	1,253	1,012	47	99	1,207	181	403	869	695	290	15	19	325	30
\$2,500 under \$5,000.....	862	3,520	3,380	1,777	138	115	316	883	582	2,449	2,311	967	92	39	925	297
\$5,000 under \$10,000.....	1,050	7,576	7,452	4,417	230	1,061	1,014	716	716	5,101	5,002	2,190	138	380	1,712	503
\$10,000 under \$25,000.....	2,960	50,751	50,041	23,026	2,464	5,398	10,625	7,615	2,294	39,931	39,531	15,921	1,460	3,589	13,516	2,469
\$25,000 under \$50,000.....	2,595	93,734	92,471	45,452	2,767	12,858	19,074	6,791	2,037	73,521	73,223	33,870	1,864	9,434	21,587	5,251
\$50,000 under \$100,000.....	2,526	185,090	183,149	111,702	4,433	33,569	23,036	17,892	2,119	153,984	152,147	87,148	3,546	26,539	26,199	14,117
\$100,000 under \$200,000.....	2,369	337,981	336,013	218,122	7,253	80,875	42,428	26,548	2,061	298,156	296,381	189,042	5,845	69,922	45,677	21,065
\$200,000 under \$500,000.....	2,054	663,214	658,910	460,649	13,940	166,715	69,553	42,293	1,920	619,181	615,153	427,447	12,593	155,542	72,986	38,615
\$500,000 or more.....	1,414	2,477,080	2,455,322	1,880,037	75,084	426,970	149,927	214,150	1,320	2,183,185	2,164,155	1,658,734	35,422	389,720	169,117	199,692
Receipts not reported.....	435	417	-	-	48	131	1848	1	(*)	(*)	-	-	-	-	(*)	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
Total.....	15,206	1,254,433	1,230,227	680,192	78,083	251,091	152,218	15,568	11,448	1,043,944	1,024,346	553,829	56,357	210,047	172,144	8,751
\$1,000 under \$1,000.....	483	236	235	69	195	12	1,425	26	589	933	892	102	94	21	389	-
\$1,000 under \$2,500.....	893	1,778	1,679	1,462	494	111	1,263	26	660	2,869	2,669	770	148	278	994	28
\$2,500 under \$5,000.....	991	4,189	3,799	1,604	382	636	1,71	2,655	263	6,396	6,062	1,162	687	278	2,751	-
\$5,000 under \$10,000.....	1,349	10,242	9,842	3,040	966	6,097	1,994	209	2,625	46,340	45,226	11,228	4,946	3,874	16,698	169
\$10,000 under \$25,000.....	3,338	59,123	57,747	16,807	7,984	6,097	14,064	222	2,722	98,059	94,720	37,663	7,217	11,341	32,663	477
\$25,000 under \$50,000.....	3,231	114,988	113,627	35,861	10,002	14,936	29,999	614	2,029	145,529	144,679	55,254	10,329	27,444	31,594	803
\$50,000 under \$100,000.....	2,283	163,948	163,018	64,388	13,025	32,716	29,565	803	2,099	121,461	119,584	53,574	8,498	26,455	23,364	234
\$100,000 under \$200,000.....	1,067	148,650	146,596	65,490	11,921	33,479	22,777	357	686	209,854	207,786	121,408	10,525	50,352	24,337	960
\$200,000 under \$500,000.....	886	264,627	261,975	137,571	13,418	61,772	21,763	2,662	349	411,577	402,728	282,668	13,587	90,019	38,826	6,080
\$500,000 or more.....	398	485,711	473,640	334,600	18,830	100,366	32,674	8,220	(*)	(*)	-	-	(*)	-	(*)	-
Receipts not reported.....	305	949	-	-	460	-	141	-	(*)	(*)	-	-	(*)	-	(*)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY,
BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit										Partnerships with net profit						
	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)		Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
		Total (Thousand dollars)	Business (Thousand dollars)				Total (Thousand dollars)	Business (Thousand dollars)			Total (Thousand dollars)	Business (Thousand dollars)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued																	
Transportation																	
Total.....	12,646	1,108,552	1,087,209	618,265	66,862	215,750	128,151	14,792	924,137	907,197	504,709	48,834	182,518	142,387	8,124		
\$1 under \$1,000.....	355	164	161	59	172	6	1,421	-	387	674	85	47	6	322	-		
\$1,000 under \$2,500.....	691	1,450	1,355	407	363	96	1,221	-	509	2,121	592	125	208	853	18		
\$2,500 under \$5,000.....	764	3,297	3,013	1,423	1,339	461	2,645	2,645	737	5,277	1,052	502	262	2,427	-		
\$5,000 under \$10,000.....	1,143	8,737	8,353	2,595	1,120	705	2,063	22	2,145	37,811	9,681	4,395	3,675	11,915	36		
\$10,000 under \$25,000.....	2,808	49,303	48,510	14,148	7,268	5,324	9,982	76	2,145	37,811	9,681	4,395	3,675	11,915	36		
\$25,000 under \$50,000.....	2,697	94,869	93,248	29,518	8,527	11,385	23,911	547	2,289	80,577	22,610	6,360	8,774	26,382	410		
\$50,000 under \$100,000.....	1,853	135,062	132,214	51,405	10,106	25,081	24,420	570	1,650	118,718	44,233	8,454	20,687	25,784	570		
\$100,000 under \$200,000.....	891	127,645	125,780	55,973	10,565	28,841	20,344	234	766	109,027	107,284	7,744	23,268	20,687	234		
\$200,000 under \$500,000.....	795	243,323	240,688	147,375	11,673	55,676	19,186	2,605	619	190,167	188,116	9,217	44,746	21,526	903		
\$500,000 or more.....	370	445,743	433,687	315,362	16,253	88,073	28,929	8,093	325	378,392	265,948	11,664	80,892	31,963	5,953		
Receipts not reported.....	279	959	-	-	456	-	154	-	(*)	-	-	(*)	-	(*)	-		
Trucking and warehousing																	
Total.....	9,546	795,643	780,365	411,873	52,691	159,774	90,840	10,290	669,377	657,338	342,696	39,883	132,374	98,982	6,695		
\$1 under \$1,000.....	1,116	3,581	3,269	1,239	436	283	137	2,645	685	2,374	621	166	189	846	18		
\$1,000 under \$2,500.....	812	5,871	5,815	1,805	893	546	999	-	483	3,411	612	337	108	1,255	-		
\$2,500 under \$5,000.....	2,099	37,426	37,020	10,936	5,475	4,183	7,233	43	1,613	28,397	28,260	7,363	2,639	8,555	3		
\$5,000 under \$10,000.....	2,166	74,733	74,373	22,916	7,613	8,716	18,378	697	1,885	65,607	18,906	5,938	6,877	19,913	67		
\$10,000 under \$25,000.....	1,624	117,031	116,463	44,279	8,988	21,856	21,865	437	1,466	102,324	38,329	7,393	17,753	23,077	437		
\$25,000 under \$50,000.....	765	111,088	109,238	50,423	8,808	24,879	14,434	234	640	92,470	30,732	5,987	19,306	14,777	234		
\$50,000 under \$100,000.....	578	173,676	172,363	98,201	8,745	44,473	13,145	601	454	137,207	136,169	7,527	36,302	14,695	400		
\$100,000 under \$200,000.....	258	271,477	261,834	182,072	11,327	54,838	14,213	6,263	228	234,661	227,433	9,819	49,000	15,241	5,536		
\$200,000 or more.....	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	(*)	-	(*)	-		
Receipts not reported.....	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	(*)	-	(*)	-		
Other transportation																	
Total.....	3,100	312,909	306,844	206,392	14,171	55,976	37,311	4,502	284,760	249,859	162,013	8,951	50,144	43,405	1,429		
\$1 under \$1,000.....	694	1,330	1,260	650	458	382	1945	-	211	530	463	6	25	329	-		
\$1,000 under \$2,500.....	331	2,866	2,538	790	227	159	1,064	22	284	2,199	440	165	154	1,072	-		
\$2,500 under \$5,000.....	709	12,057	11,490	3,212	1,793	1,141	2,719	33	532	9,414	8,896	2,318	1,117	3,360	33		
\$5,000 under \$10,000.....	531	20,136	18,875	6,602	914	2,669	5,533	480	404	14,970	13,710	3,704	422	1,897	343		
\$10,000 under \$25,000.....	355	32,588	32,303	12,674	2,865	7,187	8,465	133	330	30,951	11,252	2,818	6,896	8,617	133		
\$25,000 under \$50,000.....	217	69,647	68,325	49,174	2,928	11,203	6,041	2,004	165	52,960	36,559	2,578	8,244	6,831	503		
\$50,000 under \$100,000.....	112	174,266	172,053	133,290	4,926	33,235	14,716	1,830	97	143,731	107,684	1,845	31,892	16,722	417		
\$100,000 or more.....	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	(*)	-	(*)	-		
Receipts not reported.....	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	(*)	-	(*)	-		
Communication, Electric, Gas, and Sanitary Services																	
Total.....	2,560	145,881	143,018	61,927	11,221	35,341	24,067	776	119,807	117,149	49,120	7,523	27,529	29,757	627		
\$1 under \$1,000.....	557	1,294	1,184	246	177	94	49	36	353	893	195	70	85	208	10		
\$1,000 under \$2,500.....	736	11,325	10,739	3,104	958	1,034	4,043	133	586	9,315	1,657	736	200	5,107	133		
\$2,500 under \$5,000.....	534	20,119	18,379	6,343	1,475	3,551	6,088	67	433	17,482	5,053	857	2,567	6,281	67		
\$5,000 under \$10,000.....	430	30,886	30,860	13,183	2,929	7,635	5,145	233	379	26,811	11,021	1,875	6,757	5,810	235		
\$10,000 under \$20,000.....	249	42,289	42,103	19,813	3,101	10,734	5,010	180	168	32,121	14,474	2,062	8,793	5,488	57		
\$20,000 or more.....	28	39,968	39,753	19,238	2,577	12,293	3,745	127	24	33,185	16,720	1,923	9,127	6,863	127		
Receipts not reported.....	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	(*)	-	(*)	-		

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit									
	Receipts			Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Total (Thousand dollars)	Business (Thousand dollars)	Total (Thousand dollars)							Business (Thousand dollars)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
WHOLESALE AND RETAIL TRADE																
Total.....	209,324	34,800,486	34,432,268	25,991,384	350,985	2,279,827	3,439,819	166,648	31,805,535	31,476,054	23,682,140	298,973	2,350,715	2,444,455	3,042,193	
\$1 under \$1,000.....	1,274	5,228	2,105	1,700	677	20	12,641	2,548	1,021	810	499	172	53	2	334	263
\$1,000 under \$2,500.....	4,674	2,686	6,092	5,687	501	452	12,334	2,183	1,850	3,641	3,339	1,300	91	64	1,163	1,225
\$2,500 under \$5,000.....	6,788	26,012	25,025	16,899	866	1,736	21,482	3,476	13,049	12,427	6,330	241	399	473	3,396	4,599
\$5,000 under \$10,000.....	11,654	87,424	82,287	52,389	4,176	4,406	25,343	6,355	30,254	28,579	24,744	1,506	1,416	12,320	10,118	10,118
\$10,000 under \$25,000.....	21,003	500,428	450,428	272,205	11,606	33,917	80,610	16,871	309,076	296,935	170,892	6,428	16,714	56,492	47,133	47,133
\$25,000 under \$50,000.....	33,513	1,277,936	1,230,426	760,366	25,184	89,244	162,585	27,291	1,030,473	1,016,268	607,711	18,310	63,946	171,048	123,950	123,950
\$50,000 under \$100,000.....	42,124	3,092,454	3,059,349	1,987,672	46,091	253,395	334,280	36,274	2,672,324	2,632,655	1,693,636	37,785	198,215	364,620	291,885	291,885
\$100,000 under \$200,000.....	39,643	5,685,067	5,629,028	3,360,876	75,070	485,069	542,738	36,237	5,138,112	5,106,468	3,506,468	63,752	427,855	564,108	519,771	519,771
\$200,000 under \$500,000.....	28,622	9,741,588	8,557,268	6,308,656	88,002	770,761	927,613	26,465	8,085,298	8,000,716	5,800,716	80,761	705,668	677,418	852,582	852,582
\$500,000 or more.....	11,003	15,455,747	15,294,775	12,723,628	98,580	1,009,740	1,280,948	10,261	14,452,296	14,307,953	11,870,171	89,827	936,362	595,527	1,190,767	1,190,767
Receipts not reported.....	2,021	2,651	-	1,306	1,205	251	16,505	235	357	1,661	-	-	221	-	1,129	-
Wholesale Trade																
Total.....	32,162	11,082,974	10,976,571	9,003,985	82,410	616,608	815,820	25,121	10,245,094	10,149,522	8,299,827	72,970	538,010	594,025	728,607	728,607
\$1 under \$1,000.....	1,553	1,020	679	332	263	7	1,439	690	332	434	141	29	34	8	194	53
\$1,000 under \$2,500.....	1,040	1,799	1,718	1,199	248	65	1,832	850	302	495	105	10	10	8	209	56
\$2,500 under \$5,000.....	1,142	2,433	2,291	3,210	109	158	1,109	2,479	658	2,479	2,413	971	90	87	798	435
\$5,000 under \$10,000.....	2,115	16,091	15,183	6,707	798	405	3,281	3,942	1,451	11,291	10,572	3,673	512	220	4,413	1,104
\$10,000 under \$25,000.....	3,309	60,029	57,146	27,873	1,710	3,588	8,309	2,473	2,473	11,454	10,572	3,673	512	220	4,413	1,104
\$25,000 under \$50,000.....	3,567	36,054	33,174	26,919	63	9,132	23,457	10,320	2,985	113,121	111,741	64,032	2,453	2,571	12,663	3,692
\$50,000 under \$100,000.....	4,920	374,122	361,435	202,451	6,563	34,275	55,280	46,107	4,235	316,067	313,783	167,938	5,548	27,512	61,887	31,578
\$100,000 under \$200,000.....	4,242	628,011	618,260	399,642	7,667	56,563	73,024	59,799	3,886	570,883	562,569	379,748	7,017	49,344	74,624	50,468
\$200,000 under \$500,000.....	5,115	1,838,889	1,823,370	1,207,822	17,920	126,331	126,068	142,139	4,676	1,494,927	1,482,516	1,091,270	16,222	115,824	131,702	129,336
\$500,000 or more.....	4,321	8,244,514	8,161,965	7,089,070	43,206	385,961	268,502	539,814	4,021	7,679,870	7,622,851	6,606,603	39,825	356,032	278,418	503,749
Receipts not reported.....	838	362	-	228	-	123	1,772	-	(*)	(*)	-	-	-	-	(*)	-
Retail Trade																
Total.....	174,763	23,198,280	22,939,257	16,603,368	262,773	1,985,308	2,566,913	139,552	21,067,716	20,836,803	15,019,018	220,541	1,732,088	1,813,360	2,261,393	2,261,393
\$1 under \$1,000.....	2,645	1,452	1,370	1,217	413	13	1,666	1,782	689	376	358	143	19	2	140	210
\$1,000 under \$2,500.....	3,593	6,696	6,309	4,444	253	387	11,475	3,456	1,523	3,111	2,821	1,160	81	56	948	1,109
\$2,500 under \$5,000.....	5,516	21,023	20,231	13,329	728	1,008	11,277	9,516	2,768	10,413	10,059	5,211	151	386	2,489	4,064
\$5,000 under \$10,000.....	9,488	70,868	67,640	45,260	2,398	4,004	22,104	14,296	5,094	38,943	38,007	21,071	994	1,196	7,907	9,014
\$10,000 under \$25,000.....	21,515	387,399	375,703	242,454	9,833	26,466	71,423	14,296	14,296	362,205	352,899	151,624	5,134	14,003	43,317	43,285
\$25,000 under \$50,000.....	29,773	1,107,231	1,091,958	689,913	21,425	79,551	123,560	24,154	24,154	911,475	898,667	550,536	15,796	57,180	141,449	112,672
\$50,000 under \$100,000.....	36,822	2,690,486	2,670,066	1,767,229	39,162	216,640	275,666	310,189	31,657	2,318,406	2,301,074	1,507,706	31,871	168,223	299,399	257,821
\$100,000 under \$200,000.....	34,816	4,967,368	4,920,872	3,397,548	66,382	222,028	514,364	31,817	31,817	4,536,102	4,495,947	3,092,725	55,793	372,509	477,918	401,175
\$200,000 under \$500,000.....	22,934	6,916,055	6,827,783	4,963,078	67,891	627,766	764,804	21,251	21,251	6,349,983	6,297,770	4,578,770	62,524	574,453	533,139	704,171
\$500,000 or more.....	6,436	7,027,413	6,935,425	5,477,820	53,311	607,317	721,423	6,048	6,048	6,572,379	6,486,988	5,110,066	47,957	564,080	305,685	667,852
Receipts not reported.....	1,183	2,289	-	1,306	977	128	14,733	235	255	1,304	-	-	221	-	969	-
Building materials, hardware, and farm equipment																
Total.....	11,237	2,006,198	1,976,846	1,484,602	22,527	162,137	472,358	8,951	1,783,241	1,756,592	1,310,852	17,642	141,545	148,313	409,680	409,680
\$1 under \$1,000.....	374	637	616	557	62	17	1,391	670	-	-	-	-	-	-	-	-
\$1,000 under \$2,500.....	278	2,107	2,027	1,633	132	-	1,231	899	532	6,481	6,405	4,135	59	123	1,192	2,533
\$2,500 under \$5,000.....	633	11,192	11,096	7,908	341	-	1,35	4,944	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	1,596	57,887	56,555	36,746	793	2,837	7,115	25,723	1,239	45,472	44,649	28,247	598	1,436	7,854	17,704
\$10,000 under \$20,000.....	2,548	213,230	211,425	143,393	3,073	13,619	21,903	32,080	2,365	178,094	176,453	117,926	1,963	10,866	23,622	46,174
\$20,000 under \$50,000.....	2,544	953,640	950,301	645,893	5,650	31,319	30,633	80,394	2,151	906,052	903,110	605,746	3,935	23,730	32,909	79,148
\$50,000 under \$100,000.....	2,259	1,314,955	1,314,955	919,260	6,528	58,587	162,554	196,545	1,963	615,065	605,746	455,545	5,828	47,342	47,342	143,999
\$100,000 or more.....	74	-	691,887	529,212	5,968	55,364	33,522	144,694	701	632,077	620,229	494,248	5,257	51,181	35,194	133,122
Receipts not reported.....	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
		Total (dollars)	Business (dollars)							Total (Thousand dollars)	Business (Thousand dollars)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
WHOLESALE AND RETAIL TRADE—Continued																
Retail Trade—Continued																
General merchandise stores																
Total.....	9,923	1,259,596	1,242,322	887,583	21,659	101,184	93,678	209,970	7,578	1,165,460	1,150,575	816,049	18,531	92,081	100,782	184,765
\$1 under \$1,000.....	359	108	104	73	91	3	149	195								500
\$1,000 under \$2,500.....	304	474	474	317	30	3	124	147	433	973	933	487	29		260	1,380
\$2,500 under \$5,000.....	454	1,651	1,584	1,037	83	84	1,225	1,938							896	4,704
\$5,000 under \$10,000.....	973	7,395	7,169	4,706	309	156	522	2,156	639	4,910	4,687	2,817	186	67	536	10,484
\$10,000 under \$25,000.....	1,230	22,199	22,024	15,397	793	1,022	754	7,111	743	13,865	13,716	8,912	362		2,104	24,692
\$25,000 under \$50,000.....	1,597	61,414	60,767	43,095	1,632	2,544	5,105	13,179	1,243	48,974	48,483	33,552	1,043	1,453	6,474	10,484
\$50,000 under \$100,000.....	1,813	131,472	130,887	96,236	2,904	5,418	9,871	29,251	1,635	118,993	118,570	86,723	2,709	4,382	10,478	24,692
\$100,000 under \$200,000.....	1,673	240,930	236,503	169,837	5,121	17,291	20,505	43,762	1,471	214,290	213,872	151,132	4,520	14,332	21,480	36,152
\$200,000 under \$500,000.....	1,071	326,864	322,427	232,054	4,578	28,149	28,819	56,424	1,036	315,854	311,871	223,694	4,204	27,168	29,087	54,081
\$500,000 or more.....	348	467,511	460,383	324,831	5,709	46,517	28,473	55,807	328	447,129	440,443	308,732	5,353	44,143	29,665	52,772
Receipts not reported.....	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	-	(*)	-	(*)	-
Food stores																
Total.....	26,726	4,926,770	4,895,215	3,921,776	43,617	306,303	254,249	241,742	22,827	4,518,875	4,489,798	3,587,657	38,569	271,978	271,620	217,056
\$1 under \$1,000.....	382	567	543	437	54	3	145	43							219	327
\$1,000 under \$2,500.....	308	1,274	1,216	874	49	100	138	341	279	893	871	454	25	41	986	319
\$2,500 under \$5,000.....	917	7,170	7,122	4,883	179	1,436	254	801	462	3,762	3,720	2,081	68	37	3,891	2,492
\$5,000 under \$10,000.....	2,463	44,563	44,087	32,975	893	1,436	2,700	3,919	1,752	32,264	31,852	22,964	642	828	3,891	2,492
\$10,000 under \$25,000.....	3,539	133,907	132,843	97,021	1,950	5,693	13,997	7,129	2,884	110,713	109,712	78,993	1,424	3,620	15,463	5,887
\$25,000 under \$50,000.....	6,121	454,989	451,372	350,231	5,060	18,614	35,260	28,262	5,353	400,219	396,552	284,987	4,373	13,658	26,731	24,596
\$50,000 under \$100,000.....	6,152	889,610	884,310	699,971	3,422	17,314	43,404	73,151	5,743	823,138	819,675	645,915	7,634	24,466	38,897	38,897
\$100,000 under \$200,000.....	5,062	1,536,880	1,528,342	1,123,542	1,456	94,712	83,473	177,000	4,691	1,423,854	1,424,733	1,123,542	12,538	86,142	85,873	72,307
\$200,000 under \$500,000.....	1,709	1,656,533	1,645,186	1,210,361	1,458	138,134	57,750	80,427	1,586	1,708,364	1,698,179	1,388,530	12,050	125,186	59,720	72,771
\$500,000 or more.....	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	-
Receipts not reported.....	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	-
Grocery stores																
Total.....	20,568	4,276,552	4,247,330	3,468,875	35,053	244,735	197,366	228,772	17,745	3,932,533	3,905,405	3,180,907	31,360	218,891	209,623	205,753
\$1 under \$1,000.....	276	429	405	372	38	62	1125	23							104	237
\$1,000 under \$2,500.....	233	952	897	770	39	39	1139	252	179	534	515	343	5	3	466	157
\$2,500 under \$5,000.....	436	3,364	3,337	2,600	83	94	1446	436	209	1,730	1,705	1,055	21	501	1,992	2,203
\$5,000 under \$10,000.....	1,750	32,950	32,503	25,558	709	948	1,241	3,477	1,214	23,382	22,981	17,821	486		1,992	2,203
\$10,000 under \$25,000.....	2,343	87,997	87,258	69,293	1,032	2,428	6,547	6,359	1,964	75,250	74,559	58,883	848	1,663	7,021	5,234
\$25,000 under \$50,000.....	4,751	351,870	348,776	283,478	3,727	11,114	21,022	26,369	4,165	307,759	304,693	244,544	3,342	7,974	26,620	22,457
\$50,000 under \$100,000.....	4,767	694,042	690,082	563,424	5,814	28,005	45,120	38,972	4,109	638,766	635,041	516,977	5,081	24,226	46,577	35,122
\$100,000 under \$200,000.....	4,332	1,346,675	1,337,107	1,088,518	10,989	74,145	70,407	146,138	4,066	1,260,557	1,251,513	1,038,241	10,196	67,544	72,446	69,026
\$200,000 under \$500,000.....	1,598	1,758,028	1,746,981	1,433,556	12,592	127,955	54,345	78,667	1,488	1,624,310	1,624,398	1,323,043	11,370	116,980	56,190	71,317
\$500,000 or more.....	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	-
Receipts not reported.....	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	-
Other food stores																
Total.....	6,158	650,218	647,885	452,901	8,564	61,568	56,883	12,970	5,082	586,342	584,393	406,750	7,209	53,087	61,997	11,303
\$1 under \$1,000.....																
\$1,000 under \$2,500.....																
\$2,500 under \$5,000.....																
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\$100,000 under \$200,000.....																
\$200,000 under \$500,000.....																
\$500,000 or more.....																
Receipts not reported.....	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	-

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TABLE 1 INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations (thousand dollars)	Depreciation (thousand dollars)	Payroll (thousand dollars)	Net profit (less loss) (thousand dollars)	Inventory, end-of-year (thousand dollars)	Number of partnerships	Receipts		Cost of sales and operations (thousand dollars)	Depreciation (thousand dollars)	Payroll (thousand dollars)	Net profit (thousand dollars)	Inventory end-of-year (thousand dollars)
		Total (thousand dollars)	Business (thousand dollars)							Total (thousand dollars)	Business (thousand dollars)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
WHOLESALE AND RETAIL TRADE—Continued																
Retail Trade—Continued																
Apparel and accessory stores																
Total.....	11,166	1,286,709	816,637	11,330	130,046	137,826	281,356	9,200	1,207,143	1,187,936	763,406	9,639	119,554	145,753	255,024	
\$1 under \$1,000.....	280	461	388	10	34	1,211	221	306	1,064	-	-	-	-	-	-	
\$1,000 under \$2,500.....	485	1,933	1,217	31	58	1,300	2,945	329	2,415	1,061	524	12	26	241	613	
\$2,500 under \$5,000.....	532	4,125	2,780	49	297	1,564	13,592	747	17,325	14,184	9,953	28	108	310	1,812	
\$5,000 under \$10,000.....	1,205	26,306	18,293	359	2,490	745	25,803	1,806	65,607	64,434	41,086	607	3,513	9,633	20,899	
\$10,000 under \$25,000.....	2,111	77,187	48,920	731	4,332	8,628	25,803	1,806	167,523	167,181	105,552	1,373	14,344	34,633	43,669	
\$25,000 under \$50,000.....	2,598	190,032	118,645	2,102	17,696	22,821	48,102	2,293	307,914	304,548	199,652	2,320	22,505	42,165	64,782	
\$50,000 under \$100,000.....	2,194	318,787	207,022	2,453	23,857	41,716	67,369	1,344	404,363	399,075	256,653	3,092	42,934	76,766	39,356	
\$100,000 under \$200,000.....	1,417	422,815	268,187	3,266	45,763	46,000	81,460	263	239,932	235,045	148,580	2,036	34,540	20,168	-	
\$200,000 or more.....	268	244,128	151,185	2,055	35,519	19,776	40,564	-	-	-	-	-	-	-	-	
Receipts not reported.....	(*)	(*)	-	(*)	-	(*)	-	-	-	-	-	-	-	-	-	
Furniture, home furnishings, and equipment stores																
Total.....	11,315	1,487,650	959,495	16,911	142,488	144,565	249,461	9,215	1,360,526	1,330,591	871,193	14,486	127,826	153,389	217,311	
\$1 under \$1,000.....	485	622	350	6	14	1,139	607	229	385	384	204	-	-	88	533	
\$1,000 under \$2,500.....	634	2,261	1,206	55	74	250	823	405	1,465	1,439	623	19	60	463	265	
\$2,500 under \$5,000.....	1,497	11,367	6,210	347	1,340	354	2,481	279	2,104	2,055	998	24	34	729	1,320	
\$5,000 under \$10,000.....	1,349	23,380	14,098	390	1,465	1,332	4,937	887	14,806	14,493	7,823	243	680	2,670	2,789	
\$10,000 under \$25,000.....	1,578	98,604	54,467	1,088	3,021	8,840	13,892	1,376	51,613	51,253	29,315	931	2,532	9,343	10,773	
\$25,000 under \$50,000.....	2,141	153,503	97,172	2,112	12,292	16,850	24,685	1,835	136,019	134,468	83,332	1,916	9,638	19,628	19,004	
\$50,000 under \$100,000.....	2,537	357,650	230,314	5,053	29,702	37,767	59,360	2,260	312,671	312,449	204,424	4,060	25,185	39,326	48,792	
\$100,000 under \$200,000.....	1,681	510,650	331,882	4,659	51,152	51,777	86,369	1,568	480,585	469,745	309,614	4,459	47,728	52,560	79,896	
\$200,000 or more.....	401	375,634	248,112	3,518	44,922	27,578	56,954	376	355,878	344,305	234,960	2,834	41,969	28,582	53,999	
Receipts not reported.....	(*)	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-	
Eating places																
Total.....	23,233	1,827,239	862,329	44,377	378,911	181,795	32,236	18,315	1,622,841	1,607,636	754,907	36,465	327,695	203,962	5,866	
\$1 under \$1,000.....	584	1,046	576	45	67	160	157	329	607	601	217	28	18	167	28	
\$1,000 under \$2,500.....	685	2,698	1,567	65	377	1,127	231	279	1,047	994	465	22	166	275	36	
\$2,500 under \$5,000.....	1,497	11,367	6,210	347	1,340	354	248	889	6,953	6,761	3,477	217	523	1,334	144	
\$5,000 under \$10,000.....	4,218	73,846	39,096	2,490	10,882	2,212	1,662	2,749	48,964	47,639	24,196	1,010	5,213	8,765	700	
\$10,000 under \$25,000.....	5,608	210,475	106,744	6,032	29,694	25,152	3,323	4,666	176,045	173,092	86,617	4,315	22,096	29,492	2,675	
\$25,000 under \$50,000.....	5,100	356,442	176,914	8,134	59,893	43,850	5,103	4,463	311,981	310,618	153,832	6,831	49,210	47,693	4,282	
\$50,000 under \$100,000.....	3,607	506,427	238,262	12,783	104,320	51,602	8,649	3,302	461,696	457,782	215,139	11,161	91,999	59,295	7,319	
\$100,000 under \$200,000.....	1,472	440,666	198,833	9,536	109,637	40,966	7,004	1,348	406,069	403,796	182,472	8,535	100,144	42,345	6,348	
\$200,000 or more.....	258	224,101	94,127	4,850	62,686	18,083	5,659	238	209,354	206,553	88,492	4,295	56,326	18,572	5,334	
Receipts not reported.....	(*)	(*)	-	(*)	-	(*)	-	(*)	(*)	-	-	-	-	(*)	-	
Drinking places																
Total.....	11,899	651,954	333,125	14,523	83,728	85,449	23,681	9,398	573,953	566,961	294,260	11,965	68,059	92,003	21,278	
\$1 under \$1,000.....	160	302	195	15	65	126	61	512	3,352	3,290	1,669	106	181	517	209	
\$1,000 under \$2,500.....	330	1,281	745	55	59	1,407	281	512	3,352	3,290	1,669	106	181	517	209	
\$2,500 under \$5,000.....	842	5,983	3,305	224	426	1,230	275	1,681	31,441	30,727	16,513	771	1,569	5,866	1,153	
\$5,000 under \$10,000.....	2,365	42,969	22,797	1,309	2,997	4,039	1,569	2,810	105,280	103,265	53,983	2,807	8,096	18,969	3,135	
\$10,000 under \$25,000.....	3,241	120,465	62,984	2,942	10,416	17,460	3,695	2,810	202,598	200,720	98,169	3,833	23,965	38,115	5,183	
\$25,000 under \$50,000.....	3,402	234,883	112,125	4,814	32,219	36,747	5,971	2,944	158,431	156,790	82,092	3,584	22,190	22,638	7,645	
\$50,000 under \$100,000.....	1,299	170,720	88,013	1,229	24,777	22,285	8,027	1,196	60,753	60,209	34,289	1,045	10,224	5,015	3,309	
\$100,000 under \$200,000.....	220	62,533	35,091	1,129	10,725	4,936	3,373	215	12,074	11,939	7,530	1,045	10,224	5,015	3,309	
\$200,000 or more.....	15	12,817	7,870	127	2,044	845	662	14	12,074	11,939	7,530	119	1,834	881	644	
Receipts not reported.....	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY.
BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit										
	Receipts			Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts			Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Total (Thousand dollars)	Business (Thousand dollars)	Business (Thousand dollars)							Total (Thousand dollars)	Business (Thousand dollars)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
WHOLESALE AND RETAIL TRADE—Continued																	
Retail Trade—Continued																	
Liquor stores																	
Total.....	5,237	783,963	779,119	609,856	7,616	35,054	58,727	80,972	4,382	729,683	725,316	569,891	6,112	30,768	60,649	74,270	
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$2,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$10,000.....	563	8,577	8,267	5,566	223	381	817	1,299	359	6,267	6,261	3,866	100	232	1,083	923	
\$10,000 under \$25,000.....	397	32,866	32,632	23,739	733	1,649	1,738	4,604	664	25,164	24,998	17,933	321	783	2,483	3,778	
\$25,000 under \$50,000.....	1,069	75,302	73,959	55,811	1,201	2,133	6,345	8,999	867	61,234	59,949	45,100	838	1,302	6,733	7,240	
\$50,000 under \$100,000.....	1,277	187,431	186,723	140,958	2,050	8,701	15,529	19,777	1,151	169,315	168,739	128,544	1,636	6,956	15,748	16,947	
\$100,000 under \$200,000.....	1,228	334,836	333,139	280,283	2,727	16,202	27,351	33,645	1,196	345,698	344,153	272,777	2,618	15,767	27,484	33,039	
\$200,000 under \$500,000.....	148	124,941	124,330	103,489	622	5,988	7,084	12,585	145	122,005	121,436	101,671	599	5,728	7,118	12,343	
\$500,000 or more.....	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-	
Receipts not reported.....	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-	
Other retail trade																	
Total.....	29,147	2,990,945	2,956,101	1,987,389	40,265	271,845	287,383	445,117	21,694	2,721,486	2,691,397	1,795,044	33,444	241,648	308,822	393,226	
\$1 under \$1,000.....	1,456	844	778	762	168	7	1,896	910	458	237	223	83	11	1	103	112	
\$1,000 under \$2,500.....	1,350	2,596	2,318	1,689	310	185	1,853	3,601	560	1,301	1,028	413	18	36	420	326	
\$2,500 under \$5,000.....	1,652	6,094	5,872	4,028	830	135	1,877	3,601	737	2,679	2,604	1,426	24	27	622	1,558	
\$5,000 under \$10,000.....	2,406	17,603	17,449	10,381	840	3,163	1,408	7,904	1,241	9,230	9,106	4,686	288	155	2,081	2,252	
\$10,000 under \$25,000.....	4,308	76,261	72,823	42,026	2,445	10,139	17,492	29,118	3,121	57,861	55,537	29,771	1,383	2,248	11,478	14,654	
\$25,000 under \$50,000.....	3,948	148,961	146,746	87,579	2,852	29,608	41,447	60,492	4,034	121,324	119,748	68,577	1,977	6,969	20,599	23,160	
\$50,000 under \$100,000.....	4,694	322,854	320,766	221,495	4,989	29,608	41,447	60,492	4,034	303,241	301,756	188,082	4,125	21,673	44,612	49,579	
\$100,000 under \$200,000.....	4,879	704,205	694,866	445,663	9,866	62,915	84,008	113,192	4,427	646,361	637,263	386,040	8,320	26,423	85,959	106,760	
\$200,000 under \$500,000.....	3,491	1,029,674	1,019,499	684,413	12,281	104,349	103,167	130,888	3,265	960,992	952,129	635,105	11,548	36,878	104,618	123,571	
\$500,000 or more.....	648	651,762	645,044	489,353	6,326	60,030	36,274	75,328	605	618,170	612,003	460,861	5,716	57,236	38,312	70,948	
Receipts not reported.....	315	91	-	-	95	-	1,924	6	(*)	(*)	(*)	-	(*)	-	(*)	-	
Wholesale and Retail Trade																	
Total.....	2,399	519,232	516,140	383,831	5,802	42,960	35,343	57,086	1,975	492,725	489,729	363,295	5,462	40,617	37,070	51,593	
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,500.....	255	653	624	555	30	7	1,399	273	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$25,000.....	408	10,176	10,022	6,764	131	869	604	4,293	254	7,578	7,443	4,953	94	494	1,154	3,298	
\$25,000 under \$50,000.....	382	27,851	27,798	17,992	366	2,480	3,334	2,486	382	27,851	27,798	17,992	366	2,480	3,334	2,586	
\$50,000 under \$100,000.....	585	89,688	89,596	63,686	1,021	6,478	8,425	9,653	534	79,688	79,596	55,995	942	6,002	8,566	8,128	
\$100,000 under \$200,000.....	573	187,044	186,215	138,096	2,191	16,664	12,016	20,670	538	177,369	176,588	130,676	2,015	15,391	12,577	18,315	
\$200,000 under \$500,000.....	196	203,820	201,885	156,738	2,063	16,462	11,363	19,711	192	200,647	198,114	153,502	2,645	16,250	11,424	19,166	
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FINANCE, INSURANCE, AND REAL ESTATE																	
Total.....	298,531	10,690,078	9,397,480	5,016,211	1,488,744	1,315,686	1,067,844	79,243	177,457	8,055,989	6,953,126	4,257,708	659,777	1,135,944	2,263,385	67,918	
\$1 under \$1,000.....	38,683	15,429	8,472	65	9,883	1,086	169,960	1,050	16,838	6,897	2,857	22	578	3	4,225	382	
\$1,000 under \$2,500.....	38,163	65,184	46,589	317	19,298	1,095	1,479,992	2,756	20,998	35,964	22,320	163	4,725	150	17,331	1,697	
\$2,500 under \$5,000.....	39,715	144,872	110,793	1,319	35,514	1,187	1,3565	7,394	32,610	99,578	71,789	905	15,443	362	44,784	3,036	
\$5,000 under \$10,000.....	45,106	323,408	262,880	2,004	69,829	2,887	35,315	7,394	32,610	235,462	186,210	1,419	35,989	1,339	98,642	6,232	
\$10,000 under \$25,000.....	48,372	781,974	677,691	11,482	150,661	16,317	130,367	7,393	36,811	596,779	507,132	9,443	85,498	10,046	248,046	16,336	
\$25,000 under \$50,000.....	27,008	959,178	855,886	20,528	184,978	37,324	139,035	6,026	19,624	695,612	607,959	16,848	92,374	24,201	260,591	5,442	
\$50,000 under \$100,000.....	17,414	1,226,268	1,121,599	44,684	228,706	37,324	176,239	17,468	12,872	861,133	774,465	33,382	108,070	28,975	37,468	17,468	
\$100,000 under \$200,000.....	16,189	1,415,187	1,289,038	72,023	289,492	72,023	6,699	6,699	1,361	844,391	744,391	64,881	127,399	50,772	253,662	6,530	
\$200,000 under \$500,000.....	5,237	1,594,832	1,459,709	100,322	296,688	120,234	9,428	9,428	1,560	949,972	848,995	88,294	110,399	71,926	245,963	2,526	
\$500,000 or more.....	1,604	4,163,806	3,564,823	244,677	198,806	999,813	670,926	28,527	1,203	3,628,331	3,086,908	210,351	79,164	931,340	800,166	24,005	
Receipts not reported.....	27,040	-	-	-	4,919	1,298	1,864,440	1,533	-	-	-	-	-	-	-	-	

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit					
	Receipts			Cost of sales and operations			Receipts			Cost of sales and operations		
	Number of partnerships	Total (Thousand dollars)	Business (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total (Thousand dollars)	Business (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(10)	(11)	(12)	(13)	(15)
FINANCE, INSURANCE, AND REAL ESTATE—Continued												
Finance												
Total.....	65,765	3,439,154	2,630,169	119,701	33,896	662,390	2,969	3,254,297	2,518,359	106,337	883,041	933,368
\$1 under \$1,000.....	20,586	5,628	547	14	1,848	124,278	463	3,648	429	1	2,790	1,861
\$1,000 under \$2,500.....	8,024	13,331	1,751	102	599	14,557	116	10,248	1,219	39	73	2,790
\$2,500 under \$5,000.....	5,774	20,326	3,280	331	595	7,500	283	17,617	2,961	31	128	7,587
\$5,000 under \$10,000.....	4,731	33,138	6,173	374	294	6,328	-	37,361	5,444	115	361	13,429
\$10,000 under \$25,000.....	3,710	58,790	14,807	1,359	2,408	7,505	-	47,326	11,534	139	725	19,646
\$25,000 under \$50,000.....	1,848	61,306	18,212	1,175	4,081	15,234	84	51,321	15,532	1,176	900	37,264
\$50,000 under \$100,000.....	1,122	79,931	45,433	5,422	1,570	3,656	511	38,323	28,436	1,599	2,518	29,208
\$100,000 under \$200,000.....	621	85,500	31,014	2,292	2,314	51,926	608	81,552	37,717	1,400	2,411	29,582
\$200,000 under \$500,000.....	523	164,872	103,439	12,001	3,039	75,811	591	136,285	56,144	1,452	1,773	52,922
\$500,000 or more.....	609	2,916,332	2,405,513	96,631	17,158	612,103	814	2,797,573	2,319,263	15,822	861,450	648,416
Receipts not reported.....	18,217	-	-	-	2,012	1,109,015	90	-	-	-	-	-
Banking and other credit agencies												
Total.....	3,228	182,837	110,081	13,765	2,114	54,719	1,389	173,283	100,730	10,117	37,366	55,504
\$1 under \$1,000.....	534	214	48	-	-	1142	-	186	47	-	165	165
\$1,000 under \$2,500.....	531	829	119	-	64	532	-	790	119	-	30	561
\$2,500 under \$5,000.....	586	2,175	370	-	-	1,357	-	2,112	395	-	18	1,528
\$5,000 under \$10,000.....	557	6,537	2,442	46	202	4,620	-	6,364	2,269	46	181	4,673
\$10,000 under \$25,000.....	384	12,601	5,297	338	1,262	5,743	-	12,601	5,297	-	338	5,743
\$25,000 under \$50,000.....	231	15,920	9,337	1,494	2,236	7,663	511	15,920	9,337	1,494	2,236	7,663
\$50,000 under \$100,000.....	233	32,497	14,530	2,178	1,971	14,612	608	29,200	13,733	1,78	1,971	14,612
\$100,000 under \$200,000.....	73	26,994	21,644	2,138	209	5,758	68	23,123	13,795	2,112	3,015	5,939
\$200,000 under \$500,000.....	23	87,070	56,294	7,913	887	16,794	270	82,987	52,278	881	27,843	14,820
\$500,000 or more.....	(*)	-	-	-	-	(*)	-	-	-	-	-	-
Receipts not reported.....												
Security and commodity brokers, dealers, exchanges, and services												
Total.....	6,761	2,782,027	2,311,042	77,759	16,701	535,567	-	2,673,732	2,233,546	76,953	830,719	589,173
\$1 under \$1,000.....	1,333	384	109	34	-	1,486	-	280	85	-	-	224
\$1,000 under \$2,500.....	904	1,386	557	76	55	12,705	-	997	464	-	4	769
\$2,500 under \$5,000.....	725	2,509	1,243	63	70	45	-	1,992	1,094	-	47	1,504
\$5,000 under \$10,000.....	556	4,054	2,051	95	65	1,086	-	3,321	1,916	-	86	2,563
\$10,000 under \$25,000.....	595	9,556	7,196	-	53	6,489	-	7,874	5,629	-	90	6,855
\$25,000 under \$50,000.....	441	15,361	7,901	392	1,209	3,644	-	10,739	5,279	392	854	6,233
\$50,000 under \$100,000.....	419	30,309	23,025	102	1,105	16,785	-	31,286	24,388	-	674	24,768
\$100,000 under \$200,000.....	73	10,643	2,808	123	258	7,388	-	987	46,034	-	366	28,177
\$200,000 under \$500,000.....	193	63,995	49,710	1,501	499	26,535	-	58,166	46,034	987	9,226	519,100
\$500,000 or more.....	469	2,643,830	2,216,442	75,866	14,876	4,029,291	-	2,551,077	2,148,657	75,574	819,961	519,100
Receipts not reported.....	1,053	-	-	39	-	1,134,555	-	-	-	-	-	-
Holding and investment companies												
Total.....	55,776	474,290	209,046	28,177	5,081	72,104	1,580	407,282	184,083	19,267	14,956	288,691
\$1 under \$1,000.....	18,719	5,030	390	14	1,814	123,650	463	3,182	297	1	1	2,401
\$1,000 under \$2,500.....	6,589	11,116	1,075	102	521	112,384	116	8,161	636	39	39	6,257
\$2,500 under \$5,000.....	4,463	21,642	1,667	331	468	6,148	283	17,513	1,512	331	296	10,397
\$5,000 under \$10,000.....	3,846	26,768	2,153	328	987	13,660	-	21,732	2,732	69	38	15,468
\$10,000 under \$25,000.....	2,887	45,013	6,138	1,359	1,928	13,022	-	37,251	4,432	661	30	27,371
\$25,000 under \$50,000.....	1,023	33,344	5,014	783	1,075	5,847	84	27,981	4,936	783	402	17,232
\$50,000 under \$100,000.....	472	33,702	13,071	3,928	1,234	9,575	-	24,478	7,919	2,415	1,137	15,052
\$100,000 under \$200,000.....	315	42,360	13,676	1,118	1,355	29,436	-	42,032	13,676	1,118	60	30,609
\$200,000 under \$500,000.....	257	75,883	32,085	8,362	2,331	43,518	-	64,996	29,615	6,179	71	48,408
\$500,000 or more.....	117	185,432	132,777	12,852	1,395	107,018	544	163,511	118,328	8,460	572	115,496
Receipts not reported.....	17,088	-	-	-	1,973	195,542	90	-	-	-	13,646	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit					
	Receipts			Cost of sales and operations			Receipts			Cost of sales and operations		
	Number of partnerships (1)	Total (Thousand dollars) (2)	Business (Thousand dollars) (3)	Depreciation (Thousand dollars) (4)	Payroll (Thousand dollars) (5)	Net profit (less loss) (Thousand dollars) (6)	Number of partnerships (7)	Total (Thousand dollars) (8)	Business (Thousand dollars) (9)	Depreciation (Thousand dollars) (10)	Payroll (Thousand dollars) (11)	Net profit (less loss) (Thousand dollars) (12)
FINANCE, INSURANCE, AND REAL ESTATE—Continued												
Insurance agents, brokers, and service												
Total.....	11,301	771,069	757,597	136,506	9,027	228,255	586	9,902	725,955	713,270	122,502	8,321
\$1 under \$1,000.....	407	244	229	1	4	115	330	170	185	180	131	131
\$1,000 under \$2,500.....	532	658	625	111	191	95	406	589	589	589	22	22
\$2,500 under \$5,000.....	53	1,943	1,940	41	248	452	406	1,491	1,491	1,491	121	121
\$5,000 under \$10,000.....	1,055	8,195	8,009	247	670	20	852	6,439	6,439	6,439	369	369
\$10,000 under \$25,000.....	2,493	42,099	41,593	2,652	728	20,544	2,216	39,041	38,546	38,546	4,038	4,038
\$25,000 under \$50,000.....	2,489	40,516	39,234	5,931	1,822	10,748	1,261	81,394	80,798	80,798	1,883	1,883
\$50,000 under \$100,000.....	2,165	144,604	141,639	9,334	2,663	54,773	1,961	129,382	129,382	129,382	2,370	2,370
\$100,000 under \$200,000.....	1,063	145,071	142,623	36,882	17,592	27,543	960	133,165	130,845	130,845	1,889	1,889
\$200,000 under \$500,000.....	411	119,031	117,569	46,614	846	25,977	390	113,154	112,164	112,164	14,879	14,879
\$500,000 or more.....	121	218,708	215,136	40,734	752	36,550	18	217,391	212,809	212,809	27,150	27,150
Receipts not reported.....	(*)	-	-	-	3	(*)	-	-	-	-	-	-
Real Estate												
Total.....	221,465	6,479,855	6,009,714	245,414	1,445,821	177,194	75,688	133,738	4,075,737	3,721,497	196,967	627,048
\$1 under \$1,000.....	17,590	9,557	7,696	50	8,031	138	587	5,059	3,064	2,258	21	572
\$1,000 under \$2,500.....	29,707	51,195	44,213	215	18,689	612	453	14,331	25,095	20,512	124	4,593
\$2,500 under \$5,000.....	33,407	122,603	105,572	877	34,878	678	2,473	21,755	80,470	67,340	144	15,068
\$5,000 under \$10,000.....	36,319	282,075	248,677	1,383	68,477	1,923	7,324	27,880	201,512	174,327	932	35,107
\$10,000 under \$25,000.....	42,264	681,085	621,291	7,471	147,525	11,116	7,393	31,441	508,362	457,002	5,869	83,893
\$25,000 under \$50,000.....	22,671	807,356	743,440	13,422	181,280	22,495	15,806	562,297	511,659	484,104	12,495	84,104
\$50,000 under \$100,000.....	14,127	1,001,673	925,423	39,928	284,473	36,173	16,997	93,433	659,597	606,247	22,464	134,033
\$100,000 under \$200,000.....	8,505	1,134,616	1,115,401	33,649	285,875	52,640	5,680	685,929	631,442	582,929	31,785	155,107
\$200,000 under \$500,000.....	4,303	1,310,426	1,250,701	50,507	232,773	87,721	3,291	2,296	690,533	641,387	43,334	137,417
\$500,000 or more.....	874	1,028,766	945,174	107,512	180,896	71,695	27,695	520	613,375	554,836	42,740	115,183
Receipts not reported.....	8,698	-	-	-	2,904	1,137	1,443	-	-	-	-	-
Operators, except developers, and lessors of buildings												
Total.....	182,471	5,322,248	5,125,407	53,649	1,389,133	136,529	6,101	107,501	3,079,411	2,951,680	35,509	588,362
\$1 under \$1,000.....	13,460	7,662	7,092	8	6,838	123	3,706	3,706	2,366	2,121	6	524
\$1,000 under \$2,500.....	25,385	43,897	41,770	91	17,265	459	26	11,377	19,389	18,739	46	4,205
\$2,500 under \$5,000.....	27,763	102,133	98,302	251	30,994	226	453	17,441	64,864	62,769	44	13,917
\$5,000 under \$10,000.....	33,485	240,443	231,308	355	64,168	1,167	1,117	22,912	166,011	159,749	239	32,636
\$10,000 under \$25,000.....	36,063	579,055	560,791	1,453	141,992	7,374	1,012	25,946	417,034	402,496	720	79,700
\$25,000 under \$50,000.....	19,205	677,568	654,725	3,130	174,606	15,566	115	12,863	452,436	432,342	2,037	83,913
\$50,000 under \$100,000.....	11,584	877,551	855,325	5,039	215,096	23,505	1,282	7,064	494,607	471,436	4,266	76,036
\$100,000 under \$200,000.....	8,050	982,796	950,510	6,431	277,090	36,849	408	3,976	547,669	530,422	14,283	116,227
\$200,000 under \$500,000.....	3,765	1,138,600	1,097,402	19,297	285,343	72,896	602	1,890	537,939	523,408	14,486	103,871
\$500,000 or more.....	634	732,343	698,582	17,534	173,179	49,760	2,156	326	356,446	339,298	9,370	57,333
Receipts not reported.....	4,017	-	-	-	2,452	110	1,423	-	-	-	-	-
Lessors of real property other than buildings												
Total.....	17,402	171,670	41,514	8,133	21,777	33,582	5,595	12,670	148,078	37,204	7,838	14,578
\$1 under \$1,000.....	2,675	1,316	211	23	721	12	995	995	551	32	48	48
\$1,000 under \$2,500.....	3,074	5,138	908	38	908	85	2,162	2,162	1,514	627	10	1,035
\$2,500 under \$5,000.....	3,663	13,247	2,048	91	2,963	111	3,148	3,148	22,235	9,315	185	1,901
\$5,000 under \$10,000.....	3,539	25,179	4,826	185	3,381	172	1,804	1,804	9,115	3,151	315	2,817
\$10,000 under \$25,000.....	2,545	40,019	9,294	511	3,381	172	738	738	26,811	7,099	1,763	2,648
\$25,000 under \$50,000.....	815	29,561	7,749	1,763	3,419	688	1,516	1,516	26,811	7,099	1,763	2,648
\$50,000 under \$100,000.....	253	17,696	1,565	97	4,167	370	2,039	340	35,380	8,532	2,038	4,776
\$100,000 under \$200,000.....	164	25,041	8,241	1,941	1,714	1,175	7,053	12	11,372	5,970	3,484	1,008
\$200,000 under \$500,000.....	15	14,473	6,744	3,484	1,087	66	5,595	12	11,372	5,970	3,484	1,008
\$500,000 or more.....	659	-	-	-	269	6	1,965	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit										
	Number of partnerships	Receipts (Thousand dollars)	Business (Thousand dollars)	Cost of operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts (Thousand dollars)	Business (Thousand dollars)	Cost of operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Real Estate—Continued																
Agents, brokers, and managers																
Total.....	10,402	461,655	414,730	127,145	20,358	37,746	84,786	35,031	6,821	404,556	367,060	104,390	13,371	29,952	117,968	30,508
\$1 under \$1,000.....	639	270	228	11	85	1	11,198	427	484	640	543	63	35	-	296	323
\$1,000 under \$2,500.....	558	460	400	64	497	36	11,562	1,095	488	1,821	1,368	56	82	77	990	
\$2,500 under \$5,000.....	769	2,771	2,111	255	497	374	15,062	1,097	1,096	7,230	5,796	423	401	138	3,402	1,497
\$5,000 under \$10,000.....	1,135	8,019	6,682	594	524	374	24,398	3,110	1,678	29,829	27,030	3,854	885	856	13,645	1,985
\$10,000 under \$25,000.....	1,959	35,998	30,416	3,957	1,424	2,091	9,821	3,110	1,678	29,829	27,030	3,854	885	856	13,645	1,985
\$25,000 under \$50,000.....	1,304	49,052	42,375	6,566	1,762	3,881	16,220	2,174	1,121	42,536	36,217	5,727	1,236	2,200	27,332	2,174
\$50,000 under \$100,000.....	1,222	87,140	80,232	16,490	3,446	7,708	27,562	3,388	1,145	61,800	55,285	13,167	3,143	6,660	27,113	3,388
\$100,000 under \$200,000.....	668	93,885	87,232	12,945	4,492	8,920	21,956	4,341	617	88,428	84,031	12,945	4,123	8,814	22,924	4,341
\$200,000 under \$500,000.....	242	80,409	64,510	23,664	5,214	6,013	15,182	2,676	191	64,802	53,192	18,343	2,589	5,543	16,778	1,796
\$500,000 or more.....	71	104,781	99,868	62,599	2,321	6,612	8,552	15,344	61	87,600	83,654	49,792	877	5,574	14,714	15,004
Receipts not reported.....	1,777	-	-	-	114	786	113,941	548	-	-	-	-	-	-	-	-
Other real estate																
Total.....	11,190	524,282	428,063	56,437	14,553	35,878	95,360	28,881	6,740	443,692	365,553	49,132	10,737	27,150	165,999	25,072
\$1 under \$1,000.....	816	309	165	8	397	2	13,520	160	716	952	708	20	8	34	562	
\$1,000 under \$2,500.....	690	1,220	826	22	424	17	12,787	961	897	1,270	2,389	248	34	17	2,063	961
\$2,500 under \$5,000.....	1,212	4,532	3,110	280	627	330	7,756	2,120	825	3,046	4,527	249	169	95	2,120	
\$5,000 under \$10,000.....	1,102	9,014	5,879	249	637	330	9,726	3,271	1,438	23,896	18,361	1,550	491	786	14,501	3,271
\$10,000 under \$25,000.....	1,697	28,013	20,790	1,550	738	1,479	9,726	3,271	1,438	23,896	18,361	1,550	491	786	14,501	3,271
\$25,000 under \$50,000.....	1,347	51,375	43,391	1,963	1,493	2,360	16,640	3,653	1,084	40,534	35,401	1,807	1,307	984	21,670	3,100
\$50,000 under \$100,000.....	1,068	79,286	67,315	8,302	1,874	3,590	29,476	12,277	932	60,031	59,231	7,301	1,572	2,801	33,670	12,277
\$100,000 under \$200,000.....	593	86,444	74,909	12,532	2,683	6,181	17,411	2,971	528	77,984	63,315	12,532	2,460	5,714	24,307	931
\$200,000 under \$500,000.....	286	88,170	74,909	7,886	1,912	6,327	36,242	4,600	121	157,957	125,934	19,852	3,377	12,435	23,489	2,399
\$500,000 or more.....	134	177,169	140,180	23,695	4,309	15,325	36,242	4,600	121	157,957	125,934	19,852	3,377	12,435	23,489	2,399
Receipts not reported.....	2,245	-	-	-	69	235	118,308	895	-	-	-	-	-	-	-	-
SERVICES																
Total.....	176,276	16,465,740	16,226,295	4,780,443	549,349	3,863,386	5,823,150	127,165	142,108	15,277,251	15,075,326	2,321,902	371,229	3,567,314	6,039,231	103,916
\$1 under \$1,000.....	6,182	4,521	2,767	2,605	1,346	1,334	16,606	645	2,116	1,920	1,028	327	55	113	791	71
\$1,000 under \$2,500.....	8,174	16,177	13,694	4,649	4,396	1,813	14,996	506	4,094	7,684	6,920	868	763	179	3,658	172
\$2,500 under \$5,000.....	10,763	42,509	39,361	10,983	6,654	3,623	2,002	1,594	6,913	27,938	25,529	4,273	2,252	1,385	11,911	961
\$5,000 under \$10,000.....	16,232	123,695	119,089	32,170	12,982	12,014	18,177	3,321	11,613	89,762	86,023	18,136	5,332	5,977	36,776	1,981
\$10,000 under \$25,000.....	32,016	542,123	530,822	142,139	38,354	64,187	150,873	10,644	26,096	443,480	433,284	104,962	25,350	46,585	171,226	6,920
\$25,000 under \$50,000.....	29,102	1,078,637	1,064,508	297,543	54,184	169,720	316,824	16,904	25,501	948,490	935,424	164,759	39,990	142,033	335,275	13,330
\$50,000 under \$100,000.....	28,866	2,096,893	2,067,981	461,397	81,370	385,698	740,452	23,352	26,320	1,917,927	1,894,018	392,283	61,612	342,555	770,525	20,255
\$100,000 under \$200,000.....	23,898	3,402,361	3,369,647	493,017	88,551	651,788	1,451,241	33,019	22,699	3,238,120	3,207,451	430,616	74,067	610,187	1,467,771	27,938
\$200,000 under \$500,000.....	13,110	3,887,403	3,847,555	515,121	82,901	851,305	1,650,851	18,288	12,454	3,682,499	3,653,131	438,748	64,645	789,964	1,668,481	15,961
\$500,000 or more.....	3,389	5,231,970	5,170,371	820,815	173,391	1,716,234	1,506,763	19,492	3,341	4,885,978	4,832,518	690,926	96,687	1,624,141	1,555,743	16,327
Receipts not reported.....	4,344	38,451	-	4	5,266	5,670	2,431	-	961	33,453	-	4	516	4,195	17,074	-
Hotels, Rooming Houses, Camps, and Other Lodging Places																
Total.....	12,006	870,309	843,348	301,037	102,677	180,622	63,444	6,508	7,863	642,923	627,023	201,105	63,698	117,671	109,816	4,112
\$1 under \$1,000.....	380	177	165	44	118	10	1,205	5	458	762	645	52	139	6	227	5
\$1,000 under \$2,500.....	740	1,449	1,326	235	605	66	1,480	58	459	1,710	1,659	363	198	49	487	27
\$2,500 under \$5,000.....	1,040	3,970	3,618	995	943	226	1,732	326	665	4,835	4,616	610	792	174	1,174	729
\$5,000 under \$10,000.....	1,348	10,079	9,751	2,382	2,412	882	2,492	775	1,963	33,538	32,217	7,901	4,932	2,318	7,566	
\$10,000 under \$25,000.....	2,546	43,924	42,398	10,987	8,186	3,576	5,523	699	1,447	56,444	53,924	14,449	7,287	4,932	12,877	485
\$25,000 under \$50,000.....	1,902	73,638	71,000	22,007	10,934	10,744	7,467	1,432	1,416	99,951	93,253	34,538	10,285	14,046	21,301	1,230
\$50,000 under \$100,000.....	1,773	125,359	124,359	43,997	14,995	20,669	10,376	1,422	1,416	99,951	93,253	34,538	10,285	14,046	21,301	1,230
\$100,000 under \$200,000.....	1,056	164,583	161,520	57,553	20,130	30,003	14,485	1,422	369	113,593	112,568	27,465	11,031	21,484	27,495	326
\$200,000 under \$500,000.....	516	164,583	161,520	57,553	20,130	30,003	14,485	1,422	369	113,593	112,568	27,465	11,031	21,484	27,495	326
\$500,000 or more.....	226	288,386	281,462	113,753	25,007	78,555	18,137	1,620	163	211,879	206,012	76,447	16,419	53,053	24,694	1,258
Receipts not reported.....	479	3,057	-	-	580	263	1,698	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit										
	Number of partnerships (1)	Total receipts (thousand dollars) (2)	Business receipts (thousand dollars) (3)	Cost of sales and operations (thousand dollars) (4)	Depreciation (thousand dollars) (5)	Payroll (thousand dollars) (6)	Net profit (less losses) (thousand dollars) (7)	Inventory, end of year (thousand dollars) (8)	Number of partnerships (9)	Total receipts (thousand dollars) (10)	Business receipts (thousand dollars) (11)	Cost of sales and operations (thousand dollars) (12)	Depreciation (thousand dollars) (13)	Payroll (thousand dollars) (14)	Net profit (thousand dollars) (15)	Inventory, end of year (thousand dollars) (16)
SERVICES—Continued																
Hotels, Rooming Houses, Camps, and Other Lodging Places—Continued																
Tourist courts and motels																
Total.....	6,154	461,994	449,693	141,089	64,649	85,572	36,801	1,765	4,202	354,102	346,308	97,804	41,495	58,281	66,496	1,239
\$1 under \$1,000.....	331	678	572	129	160	57	1101	-	458	2,572	2,453	276	554	53	553	-
\$1,000 under \$2,500.....	381	1,490	1,435	356	314	80	1,466	14	-	-	-	-	-	-	-	-
\$2,500 under \$5,000.....	508	3,733	3,695	872	1,051	1,064	1,652	102	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	1,193	19,824	19,678	4,173	4,554	7,493	1,886	465	890	17,750	14,684	3,014	2,310	1,061	3,266	102
\$10,000 under \$25,000.....	1,347	53,157	50,690	14,028	8,807	7,493	4,583	465	1,067	42,890	40,482	10,063	5,926	5,406	9,611	323
\$25,000 under \$50,000.....	1,167	82,415	81,925	22,183	12,527	13,018	10,865	89	886	63,157	62,744	14,866	8,171	8,889	13,904	148
\$50,000 under \$100,000.....	676	100,654	97,836	28,774	14,168	18,820	10,865	89	544	81,065	74,313	21,027	7,617	13,011	16,518	34
\$100,000 under \$200,000.....	302	101,291	98,020	32,643	13,155	19,947	8,641	411	229	73,388	72,697	21,583	7,730	12,496	12,579	226
\$200,000 under \$500,000.....	49	38,687	35,839	37,931	9,899	24,080	8,598	536	78	76,185	73,735	26,875	7,187	17,365	9,981	406
\$500,000 or more.....	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	-	-	-	(*)	-
Receipts not reported.....	(*)	(*)	-	-	(*)	-	(*)	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Other lodging places																
Total.....	5,852	408,315	393,655	159,448	38,028	95,050	26,643	4,743	3,661	288,827	280,715	103,301	22,163	59,390	-3,320	2,873
\$1 under \$1,000.....	330	169	187	44	115	10	1,209	5	358	432	469	38	84	6	151	5
\$1,000 under \$2,500.....	459	779	762	106	428	9	1,375	44	381	1,400	1,350	349	151	49	355	27
\$2,500 under \$5,000.....	659	2,480	2,383	639	629	146	1,266	44	381	2,853	2,848	362	340	121	823	-
\$5,000 under \$10,000.....	840	6,346	6,036	1,510	1,361	469	1,840	326	1,073	18,788	17,533	4,887	2,622	1,257	4,300	627
\$10,000 under \$25,000.....	1,353	20,100	22,720	6,814	3,632	3,912	3,637	673	1,073	13,554	13,432	4,386	1,321	1,822	3,266	162
\$25,000 under \$50,000.....	555	20,481	20,310	7,979	3,127	3,251	2,884	234	380	36,744	36,509	17,372	2,114	5,157	7,597	1,082
\$50,000 under \$100,000.....	606	42,465	42,411	11,814	5,462	7,651	6,156	1,284	530	37,272	36,486	10,653	2,996	6,239	6,479	338
\$100,000 under \$200,000.....	380	55,657	54,114	18,759	9,762	11,183	7,283	1,011	454	40,195	39,811	15,682	3,301	8,788	4,916	100
\$200,000 under \$500,000.....	214	62,977	59,139	26,481	15,612	15,681	3,422	1,011	140	135,694	132,277	49,572	9,232	35,688	14,713	832
\$500,000 or more.....	127	189,699	185,623	75,802	15,108	54,475	9,539	1,084	85	(*)	(*)	-	(*)	(*)	(*)	-
Receipts not reported.....	329	2,962	-	-	566	263	75	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Personal Services																
Total.....	30,522	1,226,012	1,209,436	513,762	62,433	319,843	237,980	22,662	25,239	1,094,153	1,081,028	451,517	50,318	280,811	251,123	19,351
\$1 under \$1,000.....	461	1,342	1,256	593	75	528	1,368	16	230	420	420	135	73	41	159	8
\$1,000 under \$2,500.....	1,119	3,444	3,444	1,064	420	674	1,588	52	480	928	889	153	33	27	396	26
\$2,500 under \$5,000.....	2,019	8,309	7,792	2,500	980	931	962	406	1,281	5,370	4,909	1,341	248	456	2,195	339
\$5,000 under \$10,000.....	3,901	30,246	29,362	7,513	1,973	2,987	8,547	414	3,085	23,943	23,147	5,278	1,028	1,814	10,002	306
\$10,000 under \$25,000.....	10,237	168,722	165,993	46,551	10,011	26,542	54,000	1,768	8,973	147,581	145,089	38,351	7,596	21,358	56,124	1,418
\$25,000 under \$50,000.....	6,157	222,889	221,083	89,687	11,182	54,096	43,373	2,642	5,372	194,173	192,451	76,071	9,167	46,352	45,707	2,378
\$50,000 under \$100,000.....	4,048	277,839	275,322	117,416	14,749	77,175	55,061	4,517	3,644	251,998	249,490	106,802	12,193	69,664	56,721	4,084
\$100,000 under \$200,000.....	1,776	247,935	240,775	110,163	11,320	77,137	41,770	6,028	1,973	220,295	217,510	94,505	9,514	61,270	43,783	5,192
\$200,000 under \$500,000.....	493	141,903	140,600	72,408	5,717	43,931	24,053	2,860	1,573	137,256	136,133	70,117	5,197	42,298	24,116	2,811
\$500,000 or more.....	131	123,366	122,299	65,867	5,923	41,931	11,770	3,999	123	112,189	111,275	58,826	5,336	37,531	12,320	2,789
Receipts not reported.....	180	17	-	-	83	21	1,600	-	-	-	-	-	-	-	-	-
Laundries and dry cleaning plants																
Total.....	11,693	561,034	550,414	247,963	36,631	176,751	78,719	4,530	9,025	483,616	475,807	211,247	27,925	151,529	86,522	4,059
\$1 under \$1,000.....	741	3,294	1,115	1,229	359	1,049	1,068	6	454	1,481	1,151	227	87	131	468	13
\$1,000 under \$2,500.....	584	2,700	2,323	609	621	707	1,253	19	890	7,249	6,811	1,476	561	396	2,164	7
\$2,500 under \$5,000.....	1,250	9,964	9,446	2,264	1,178	707	1,749	29	3,074	53,584	51,968	14,100	4,586	6,250	14,671	210
\$5,000 under \$10,000.....	3,632	63,054	61,313	17,811	6,190	8,397	13,540	288	3,074	178,875	175,079	28,875	4,792	15,810	16,692	255
\$10,000 under \$25,000.....	2,495	89,580	88,792	35,851	6,086	19,490	22,191	588	4,117	75,810	75,079	12,613	4,563	15,427	13,395	394
\$25,000 under \$50,000.....	1,736	120,811	119,065	52,450	7,807	37,061	22,191	588	1,483	104,874	102,613	45,563	5,809	31,341	23,043	623
\$50,000 under \$100,000.....	842	123,235	121,059	58,072	6,303	49,521	33,957	623	714	104,874	102,768	48,212	4,943	42,511	15,043	623
\$100,000 under \$200,000.....	224	64,450	64,093	35,415	3,234	27,107	6,784	724	214	61,853	61,591	34,616	2,757	26,427	6,817	724
\$200,000 under \$500,000.....	86	83,944	83,208	44,262	4,799	33,063	6,894	1,976	79	74,412	73,826	38,178	4,390	28,663	7,272	1,833
\$500,000 or more.....	(*)	(*)	-	-	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Receipts not reported.....	(*)	(*)	-	-	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)	(*)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
		Total (Thousand dollars)	Business (Thousand dollars)							Total (Thousand dollars)	Business (Thousand dollars)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
SERVICES—Continued																
Personal Services—Continued																
Beauty shops																
Total.....	8,449	214,632	213,311	93,179	6,026	73,608	45,587	1,992	7,409	197,886	196,602	85,355	5,378	67,596	47,123	1,837
\$1 under \$1,000.....	380	760	472	167	61	83	118	60	253	611	327	113	9	38	258	34
\$1,000 under \$2,500.....	915	3,687	3,556	1,235	211	508	1,046	49	737	3,009	2,882	825	145	276	1,239	19
\$2,500 under \$5,000.....	1,282	9,468	9,376	3,734	349	1,236	3,337	72	1,128	8,384	8,294	2,215	284	797	3,616	69
\$5,000 under \$10,000.....	3,017	48,000	47,705	16,218	1,565	10,957	13,981	396	2,614	41,427	41,154	13,101	1,280	8,512	14,494	367
\$10,000 under \$25,000.....	1,777	64,601	64,386	27,577	1,960	21,106	14,095	918	1,675	61,029	60,817	25,733	1,877	19,746	14,275	885
\$25,000 under \$50,000.....	1,074	83,758	83,499	42,341	1,789	37,471	12,530	381	998	79,068	78,811	40,461	1,692	35,980	12,761	347
\$50,000 under \$100,000.....	4	4,358	4,317	2,907	91	2,247	480	116	4	4,358	4,317	2,907	91	2,247	480	116
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Barber shops																
Total.....	4,956	94,885	94,066	29,027	2,094	25,982	36,161	144	4,399	86,234	85,422	26,608	1,803	23,640	36,768	134
\$1 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,500.....	362	1,141	1,102	207	46	77	414	-	260	810	772	107	23	29	457	-
\$2,500 under \$5,000.....	837	6,801	6,601	1,130	240	672	2,732	32	661	5,218	5,021	747	92	384	3,018	32
\$5,000 under \$10,000.....	2,753	42,881	42,567	7,652	1,010	6,014	22,712	57	2,577	40,177	39,866	7,127	961	5,604	22,796	57
\$10,000 under \$25,000.....	792	26,688	26,430	9,884	555	9,977	7,323	41	689	22,655	22,397	8,473	484	8,381	7,517	31
\$25,000 under \$50,000.....	211	16,800	16,793	9,766	236	8,866	2,961	14	211	16,800	16,793	9,766	236	8,866	2,961	14
\$50,000 under \$200,000.....	1	574	573	388	7	376	19	-	1	574	573	388	7	376	19	-
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other personal services																
Total.....	5,424	355,461	351,645	143,593	17,681	43,502	77,513	15,996	4,406	326,417	323,197	128,307	15,212	38,046	80,710	13,321
\$1 under \$1,000.....	331	461	387	190	64	22	159	2	287	807	801	295	23	50	328	307
\$1,000 under \$2,500.....	286	1,052	1,047	520	113	50	1,192	338	406	3,082	3,021	840	91	237	1,204	198
\$2,500 under \$5,000.....	532	4,013	3,939	1,385	206	1,174	729	1,017	708	12,393	12,101	4,023	769	992	4,163	784
\$5,000 under \$10,000.....	835	14,787	14,408	4,870	1,246	3,767	6,714	1,416	891	34,679	34,158	12,990	2,014	2,415	7,223	1,207
\$10,000 under \$25,000.....	1,093	42,020	41,475	16,375	2,581	3,523	19,767	3,633	1,091	74,642	74,037	25,482	4,912	6,278	19,992	3,428
\$25,000 under \$50,000.....	1,166	79,335	78,729	27,329	5,373	13,608	26,527	5,318	1,757	101,405	100,736	37,565	4,256	10,851	26,854	4,482
\$50,000 under \$100,000.....	832	110,684	109,710	43,363	4,702	13,608	26,527	5,318	1,757	101,405	100,736	37,565	4,256	10,851	26,854	4,482
\$100,000 under \$200,000.....	232	68,604	67,749	31,251	2,342	11,921	16,167	2,124	227	66,554	65,784	29,759	2,299	10,978	16,197	2,075
\$200,000 under \$500,000.....	40	34,490	34,201	18,310	1,026	6,245	4,377	1,867	39	32,845	32,559	17,353	848	6,245	4,749	840
\$500,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Services																
Total.....	25,928	1,206,547	1,176,549	534,093	126,692	232,385	197,794	18,398	18,855	1,030,388	1,010,045	472,797	54,843	204,907	252,696	12,765
\$1 under \$1,000.....	2,163	1,071	856	436	340	78	1,534	112	791	872	334	174	27	65	226	10
\$1,000 under \$2,500.....	2,386	4,904	3,976	1,003	1,778	177	825	220	1,345	2,527	2,200	255	230	80	1,440	56
\$2,500 under \$5,000.....	2,744	9,348	8,276	2,678	2,468	555	519	1,040	1,779	6,727	6,318	986	997	251	2,810	111
\$5,000 under \$10,000.....	3,459	27,746	26,542	6,589	2,981	2,637	5,617	1,040	2,748	19,892	19,725	4,223	1,670	1,325	8,416	812
\$10,000 under \$25,000.....	5,132	83,478	82,237	23,349	7,859	7,261	19,532	2,736	4,116	67,037	66,116	17,307	4,869	4,623	26,860	1,369
\$25,000 under \$50,000.....	3,881	137,908	136,043	44,519	11,698	17,568	39,090	3,217	3,217	113,124	111,570	32,398	7,794	12,561	42,376	1,581
\$50,000 under \$100,000.....	2,952	213,168	206,622	78,936	17,127	41,153	47,308	2,869	2,495	176,761	174,379	62,952	9,842	31,881	54,507	1,402
\$100,000 under \$200,000.....	1,355	193,736	190,930	87,617	15,280	41,489	38,531	1,252	1,252	179,994	177,235	80,187	13,565	39,002	41,026	3,131
\$200,000 under \$500,000.....	639	191,790	188,833	98,770	10,190	50,447	35,817	2,309	571	173,739	171,185	91,929	5,196	47,519	37,413	1,785
\$500,000 or more.....	238	338,439	333,615	190,596	56,077	70,544	14,428	3,168	210	285,350	280,983	182,382	10,561	67,298	35,058	2,508
Receipts not reported.....	1,274	8,023	-	984	-	476	1,669	-	331	4,365	-	4	92	302	2,564	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit								
	Receipts			Cost of sales and operations			Receipts			Cost of sales and operations					
	Number of partnerships	Total (thousand dollars)	Business (thousand dollars)	Depreciation (thousand dollars)	Payroll (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of partnerships	Total (thousand dollars)	Business (thousand dollars)	Depreciation (thousand dollars)	Payroll (thousand dollars)	Net profit (less loss) (thousand dollars)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SERVICES—Continued															
Automobile parking, repair, and services															
Total.....	17,652	927,924	814,538	452,238	41,286	119,969	136,303	46,546	13,041	729,222	717,225	395,663	36,181	164,357	148,176
\$1 under \$1,000.....	381	170	169	81	76	1	1,782	50	612	932	873	206	181	15	265
\$1,000 under \$2,500.....	889	1,687	1,585	605	895	126	1,930	130	713	2,774	2,565	913	387	32	823
\$2,500 under \$5,000.....	1,247	4,763	4,600	1,534	828	287	2,068	288	1,293	10,012	9,751	3,172	541	216	3,637
\$5,000 under \$10,000.....	2,008	15,133	14,863	5,455	1,505	724	2,068	2,351	1,293	44,773	43,773	15,424	3,150	3,652	17,751
\$10,000 under \$25,000.....	3,867	69,278	67,337	27,220	5,622	5,568	14,496	2,351	2,879	133,486	132,357	63,693	6,542	11,024	35,877
\$25,000 under \$50,000.....	4,245	152,877	151,636	75,908	4,402	14,074	37,015	6,527	3,688	134,486	133,486	63,693	6,542	11,024	35,877
\$50,000 under \$100,000.....	2,850	294,210	293,510	113,255	8,527	30,969	37,015	8,194	2,572	106,776	106,776	52,445	7,542	27,126	38,921
\$100,000 under \$200,000.....	1,349	174,234	173,643	109,134	4,406	29,852	27,732	8,729	1,221	158,858	158,858	87,345	8,341	27,357	30,578
\$200,000 under \$500,000.....	509	153,182	149,643	92,781	8,905	29,852	16,501	5,774	468	139,575	139,575	77,146	8,341	27,357	17,159
\$500,000 or more.....	55	51,250	49,540	26,260	6,674	8,593	2,835	3,194	47	42,855	42,238	24,185	3,394	7,775	3,578
Receipts not reported.....	222	1,340	-	136	-	-	528	-	(*)	-	-	-	-	-	(*)
Total.....	13,006	658,775	653,344	392,113	13,531	97,509	119,419	32,482	10,641	601,471	596,301	354,377	11,742	89,088	124,401
Automobile repair shops															
\$1 under \$1,000.....	584	838	795	470	99	30	1,192	165	486	1,164	1,160	513	16	7	249
\$1,000 under \$2,500.....	484	1,818	1,823	975	104	44	1,192	365	938	2,274	2,168	2,818	157	138	2,671
\$2,500 under \$5,000.....	1,313	10,016	9,846	4,513	353	448	1,358	254	2,134	37,963	37,194	15,783	1,107	1,613	13,427
\$5,000 under \$10,000.....	2,816	56,385	49,597	22,780	1,496	3,607	12,389	2,332	2,134	117,791	117,791	59,951	2,341	10,147	32,273
\$10,000 under \$25,000.....	3,736	135,137	134,018	70,724	2,639	12,331	30,785	6,246	3,255	166,220	166,220	92,357	3,324	24,647	34,683
\$25,000 under \$50,000.....	2,414	170,957	169,855	99,226	3,536	25,970	7,887	7,987	2,287	151,184	151,184	95,897	3,003	25,621	28,177
\$50,000 under \$100,000.....	1,273	163,193	162,651	104,429	3,159	27,591	37,591	7,814	1,171	103,467	102,106	73,651	1,587	23,116	11,676
\$100,000 under \$200,000.....	361	106,650	105,271	74,919	1,738	23,859	10,962	4,684	350	19,771	19,538	14,017	407	3,799	4,534
\$200,000 or more.....	20	19,771	19,538	14,017	407	3,799	1,855	2,735	20	-	-	-	-	-	1,855
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total.....	9,029	424,638	420,261	250,072	8,960	52,881	79,442	21,911	7,455	386,821	382,636	224,616	7,896	47,803	93,065
General automobile repair shops															
\$1 under \$1,000.....	457	662	620	362	76	22	1,186	67	384	894	891	432	8	2	149
\$1,000 under \$2,500.....	281	1,072	1,068	600	39	9	1,467	121	711	5,547	5,439	2,248	138	128	1,964
\$2,500 under \$5,000.....	914	6,973	6,863	3,032	278	320	9,643	210	1,550	27,688	26,950	11,458	769	1,175	9,868
\$5,000 under \$10,000.....	2,030	36,663	35,907	16,711	955	2,333	9,643	1,517	1,550	91,941	91,210	47,031	1,633	6,759	25,669
\$10,000 under \$25,000.....	2,872	104,580	103,751	55,704	2,046	8,490	24,345	5,803	2,491	95,406	95,406	53,400	1,995	12,652	21,476
\$25,000 under \$50,000.....	1,522	105,982	105,060	60,225	2,207	13,953	21,045	4,964	1,396	66,670	66,670	34,640	2,185	12,337	16,829
\$50,000 under \$100,000.....	741	97,769	97,367	63,298	2,202	12,489	16,743	5,593	715	63,431	62,276	45,040	1,029	13,716	6,803
\$100,000 under \$200,000.....	204	65,065	63,892	45,803	1,058	14,231	6,759	2,724	199	5,872	5,723	4,337	99	1,034	307
\$200,000 or more.....	9	5,872	5,723	4,337	99	1,034	307	856	9	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total.....	3,977	234,137	233,133	142,041	4,571	44,628	39,977	10,571	3,186	213,665	213,665	129,761	3,886	41,285	41,336
Other automobile repair															
\$1 under \$1,000.....	330	932	930	483	88	43	1,104	186	320	1,947	1,938	641	27	14	807
\$1,000 under \$2,500.....	404	3,043	2,983	1,481	75	128	491	44	584	10,275	10,244	4,325	338	438	3,549
\$2,500 under \$5,000.....	786	13,722	13,690	6,069	541	674	3,346	815	764	26,898	26,581	12,920	508	3,388	6,604
\$5,000 under \$10,000.....	865	30,557	30,267	15,020	593	3,841	6,440	443	674	64,903	64,903	38,597	1,329	11,995	13,207
\$10,000 under \$25,000.....	892	64,975	64,795	39,601	1,329	12,017	13,205	3,023	891	56,662	56,544	35,227	818	12,384	11,348
\$25,000 under \$50,000.....	532	65,424	65,284	41,191	957	5,532	10,848	2,221	456	40,036	40,036	28,011	558	9,400	1,847
\$50,000 under \$100,000.....	157	41,585	41,375	29,116	680	9,628	4,203	1,960	151	13,899	13,899	9,680	308	2,765	1,931
\$100,000 under \$200,000.....	11	13,899	13,805	9,680	308	2,765	1,548	1,879	11	-	-	-	-	-	1,879
\$200,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit										Partnerships with net profit					
	Receipts					Cost of sales and operations					Receipts					
	Number of partnerships (1)	Total (thousand dollars) (2)	Business (thousand dollars) (3)	Cost of operations (thousand dollars) (4)	Depreciation (thousand dollars) (5)	Payroll (thousand dollars) (6)	Net profit (less loss) (thousand dollars) (7)	Inventory, end-of-year (thousand dollars) (8)	Number of partnerships (9)	Total (thousand dollars) (10)	Business (thousand dollars) (11)	Cost of operations (thousand dollars) (12)	Depreciation (thousand dollars) (13)	Payroll (thousand dollars) (14)	Net profit (thousand dollars) (15)	Inventory, end-of-year (thousand dollars) (16)
SERVICES—Continued																
Automobile parking, repair, and services—Continued																
Automobile parking and other services	4,646	169,149	161,144	60,125	27,755	22,460	16,884	4,064	2,960	127,751	120,924	41,286	18,439	15,269	23,775	1,927
Total.....	686	1,019	959	216	722	97	1,616	15	332	567	509	38	177	9	182	-
\$1 under \$1,000.....	763	2,935	2,777	564	724	213	48	3	509	1,925	1,769	171	375	31	657	3
\$1,000 under \$2,500.....	690	5,117	5,017	942	1,152	276	140	45	561	2,738	2,643	364	384	78	966	45
\$2,500 under \$5,000.....	1,051	18,893	17,740	4,440	3,526	2,561	2,107	49	745	13,727	12,579	2,641	2,043	1,439	3,122	23
\$5,000 under \$10,000.....	509	17,740	17,618	5,184	1,763	1,743	3,230	281	433	14,687	14,567	3,742	1,565	877	3,604	281
\$10,000 under \$25,000.....	512	44,294	42,659	18,674	6,228	6,783	5,128	2,122	335	30,290	28,688	10,567	4,354	4,018	6,639	77
\$25,000 under \$50,000.....	148	46,532	44,372	17,862	7,167	5,993	5,539	1,090	118	39,594	37,469	14,095	6,554	4,241	6,083	1,039
\$50,000 under \$100,000.....	35	31,479	30,002	12,243	6,267	4,794	980	459	27	23,084	22,700	10,168	2,987	3,976	1,723	459
\$100,000 under \$200,000.....	252	1,140	-	-	136	-	528	-	(*)	(*)	-	-	-	-	(*)	-
Receipts not reported.....	7,795	284,540	292,597	160,614	7,392	44,218	57,475	22,879	6,249	259,194	257,385	136,844	6,099	39,055	59,845	19,102
Total.....	430	254	242	138	40	-	1,106	163	329	366	356	92	82	4	157	62
\$1 under \$1,000.....	457	2,498	2,382	369	62	110	176	28	534	2,261	1,945	616	207	68	996	247
\$1,000 under \$2,500.....	667	6,999	6,787	2,392	292	335	1,850	258	683	3,356	3,045	1,695	82	283	1,790	618
\$2,500 under \$5,000.....	889	37,175	37,109	15,379	1,006	2,813	11,640	1,789	1,744	30,822	30,875	11,479	1,276	2,216	11,610	1,276
\$5,000 under \$10,000.....	1,632	63,229	62,849	27,980	1,857	6,081	18,103	3,393	1,505	58,183	57,805	24,697	1,771	5,247	18,230	2,091
\$10,000 under \$25,000.....	1,046	71,791	71,007	40,824	1,902	10,229	12,008	4,339	894	61,746	61,400	35,100	1,569	8,822	12,499	3,952
\$25,000 under \$50,000.....	434	55,629	55,553	33,426	1,900	8,618	9,719	8,621	434	55,629	55,553	33,426	900	8,618	9,719	8,621
\$50,000 under \$100,000.....	118	35,690	35,533	24,561	639	12,663	3,462	1,658	108	31,510	31,371	21,249	600	10,734	3,524	1,406
\$100,000 under \$200,000.....	19	20,526	20,389	14,635	684	3,288	1,267	1,455	16	12,574	12,442	8,490	120	3,063	1,326	829
\$200,000 under \$500,000.....	(*)	-	-	-	-	-	(*)	-	-	-	-	-	-	-	-	-
Receipts not reported.....	13,474	786,045	742,476	301,352	81,184	147,720	70,797	5,701	7,439	599,669	564,254	207,259	46,979	107,332	122,568	4,796
Total.....	1,067	485	478	1,171	539	301	1,349	26	565	1,003	857	177	107	25	402	-
\$1 under \$1,000.....	1,255	2,146	1,892	1,326	538	102	1,081	26	664	2,677	2,615	383	226	266	954	6
\$1,000 under \$2,500.....	1,326	4,082	4,082	2,134	778	510	1,440	16	969	9,462	7,576	2,324	550	1,090	3,435	16
\$2,500 under \$5,000.....	1,856	15,894	15,418	6,686	3,062	1,935	2,019	17	1,602	27,549	25,625	7,808	1,990	3,178	8,117	312
\$5,000 under \$10,000.....	2,445	46,020	38,134	14,070	3,746	4,787	5,153	479	1,371	52,829	50,104	17,268	3,980	6,531	11,668	395
\$10,000 under \$25,000.....	1,801	66,915	64,065	22,444	6,232	9,440	8,737	539	1,371	52,829	50,104	17,268	3,980	6,531	11,668	395
\$25,000 under \$50,000.....	1,348	98,487	95,066	32,186	7,961	17,685	13,849	514	1,036	75,890	72,688	23,168	5,570	12,350	16,937	452
\$50,000 under \$100,000.....	714	100,336	94,752	40,731	5,787	16,301	16,788	2,025	639	90,286	84,892	35,227	4,483	13,791	17,981	2,001
\$100,000 under \$200,000.....	400	129,303	122,038	53,165	6,226	28,022	23,562	1,562	308	98,889	95,056	37,164	3,643	18,228	19,263	1,336
\$200,000 under \$500,000.....	184	321,508	307,351	127,019	43,313	68,291	26,873	532	131	235,600	225,041	83,740	26,392	51,724	41,626	278
\$500,000 or more.....	1,078	5,882	-	-	2,982	688	1,647	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Receipts not reported.....	23,715	4,120,594	4,090,250	173,520	51,267	813,498	2,081,781	4,592	22,287	4,009,554	3,979,742	159,064	47,766	773,021	2,093,207	4,439
Total.....	281	127	105	16	39	6	1,381	48	404	439	416	-	31	5	302	-
\$1 under \$1,000.....	330	509	505	16	64	514	1,158	161	311	1,158	1,105	33	11	36	783	161
\$1,000 under \$2,500.....	363	1,315	1,261	33	117	106	546	57	518	4,237	3,936	344	263	211	1,893	17
\$2,500 under \$5,000.....	637	5,248	4,944	494	375	4,967	1,773	58	1,215	21,924	21,227	1,745	723	3,449	9,344	42
\$5,000 under \$10,000.....	1,471	26,400	25,575	1,956	890	5,978	9,065	479	2,027	76,297	75,662	6,075	1,375	11,705	37,275	443
\$10,000 under \$25,000.....	2,205	83,260	82,540	6,771	2,007	13,312	36,423	479	2,027	322,099	321,973	20,093	5,631	48,079	171,404	852
\$25,000 under \$50,000.....	4,312	333,449	332,349	20,611	5,798	90,799	171,301	852	4,160	1,115,507	1,108,625	32,738	13,936	161,927	670,653	805
\$50,000 under \$100,000.....	7,751	1,118,878	1,118,878	33,311	14,230	164,671	299,521	805	5,102	1,473,936	1,466,655	47,944	15,954	244,902	857,489	1,535
\$100,000 under \$200,000.....	5,223	1,510,913	1,503,615	55,940	17,148	299,521	855,703	1,544	5,102	990,925	980,143	50,092	9,561	302,482	342,996	584
\$200,000 under \$500,000.....	902	1,031,543	1,020,478	55,386	10,391	318,570	340,054	628	857	(*)	(*)	-	(*)	(*)	(*)	-
\$500,000 or more.....	240	2,036	-	-	208	674	1,241	-	(*)	(*)	-	-	(*)	(*)	(*)	-
Receipts not reported.....	240	2,036	-	-	208	674	1,241	-	(*)	(*)	-	-	(*)	(*)	(*)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit						Inventory, end-of-year (Thousand dollars)		
	Number of partnerships	Receipts		Cost of sales and operations	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Receipts		Cost of sales and operations		Depreciation (Thousand dollars)	Payroll (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SERVICES—Continued															
Medical and Health Services—Continued															
Offices of physicians and surgeons															
Total.....	15,780	3,038,922	3,022,392	41,625	27,873	519,869	1,755,992	1,092	15,318	3,010,116	2,993,729	41,263	27,389	513,097	1,759,490
\$1 under \$1,000.....	230	107	85	-	23	6	37	-	353	389	366	-	22	5	267
\$1,000 under \$2,500.....	278	435	431	-	42	514	1,300	-	356	1,676	1,654	-	53	27	1,280
\$2,500 under \$5,000.....	408	2,004	1,981	-	140	81	1,202	-	379	6,390	6,355	-	139	877	3,681
\$5,000 under \$10,000.....	405	6,985	6,950	-	139	933	3,678	15	1,042	40,205	39,964	447	590	5,646	24,300
\$10,000 under \$25,000.....	1,067	41,169	40,928	447	601	6,096	23,687	13	2,477	195,520	194,947	3,423	2,383	25,260	122,925
\$25,000 under \$50,000.....	2,553	201,746	201,173	3,423	2,454	26,462	122,922	170	5,855	862,175	860,707	6,982	8,492	113,706	562,020
\$50,000 under \$100,000.....	5,880	866,714	864,246	6,982	8,570	113,974	562,020	644	4,265	1,227,460	1,222,389	21,276	11,102	179,233	767,075
\$100,000 under \$200,000.....	4,305	1,238,530	1,233,452	21,638	11,170	181,780	766,708	644	591	675,301	667,347	9,135	4,608	188,343	277,942
\$200,000 under \$500,000.....	598	681,232	673,146	9,135	4,648	189,574	277,897	250	-	-	-	-	-	-	-
\$500,000 or more.....	(*)	-	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-
Other medical and health services															
Total.....	7,235	1,081,672	1,067,258	131,895	23,394	293,629	325,789	3,500	6,969	999,438	986,013	117,801	20,377	259,924	333,717
\$1 under \$1,000.....	237	629	579	49	153	40	150	209	514	3,769	3,437	377	230	220	1,431
\$1,000 under \$2,500.....	458	4,024	3,739	494	237	342	1,086	17	836	15,534	14,872	1,745	584	2,572	5,663
\$2,500 under \$5,000.....	1,066	19,415	18,625	1,956	751	4,035	5,387	43	985	36,092	35,698	5,628	985	6,059	12,975
\$5,000 under \$10,000.....	1,138	42,091	41,612	6,324	1,406	7,216	12,736	479	1,683	127,579	127,026	16,670	3,248	22,819	48,479
\$10,000 under \$25,000.....	1,759	131,730	131,176	17,190	3,344	24,337	48,379	839	1,821	232,332	227,918	25,756	5,444	48,221	108,633
\$25,000 under \$50,000.....	1,871	259,053	254,632	26,329	5,660	50,697	108,581	635	1,837	246,476	244,266	26,668	4,852	66,669	90,414
\$50,000 under \$100,000.....	918	272,383	270,163	33,302	5,978	77,741	88,995	900	266	315,624	312,796	40,957	4,953	114,139	65,054
\$100,000 or more.....	304	350,311	347,332	46,251	5,743	128,996	62,157	378	(*)	(*)	-	-	(*)	(*)	(*)
Receipts not reported.....	(*)	-	-	-	(*)	(*)	(*)	-	(*)	(*)	-	-	(*)	(*)	(*)
Legal Services															
Total.....	24,728	3,935,551	3,894,897	38,793	42,685	805,770	2,122,322	-	23,410	3,867,021	3,826,954	37,307	40,787	795,921	2,131,090
\$1 under \$1,000.....	234	119	93	8	62	122	135	-	313	442	345	3	8	-	306
\$1,000 under \$2,500.....	282	479	406	3	5	70	188	-	381	2,205	1,450	13	13	168	905
\$2,500 under \$5,000.....	482	2,554	1,798	15	13	418	683	-	533	3,945	3,935	35	57	366	2,578
\$5,000 under \$10,000.....	684	5,082	5,008	35	214	761	2,012	-	1,622	29,446	28,806	263	457	3,791	17,187
\$10,000 under \$25,000.....	1,832	32,681	32,032	263	548	4,879	16,269	-	4,028	153,955	152,267	773	2,588	21,903	84,082
\$25,000 under \$50,000.....	4,130	157,698	155,970	773	2,635	22,342	83,825	-	6,445	472,513	466,566	2,444	5,808	69,324	278,460
\$50,000 under \$100,000.....	6,651	485,305	479,321	2,444	5,954	72,273	274,479	-	5,735	825,339	818,503	7,186	8,850	137,673	468,788
\$100,000 under \$200,000.....	5,915	852,558	845,313	7,722	10,108	139,804	467,439	-	3,158	936,752	930,842	12,508	9,379	182,816	516,285
\$200,000 under \$500,000.....	3,213	953,876	947,946	13,435	9,477	184,211	516,238	-	1,126	1,431,398	1,424,240	14,095	13,510	377,874	756,590
\$500,000 or more.....	1,130	1,434,171	1,427,010	14,095	13,531	378,632	756,475	-	(*)	(*)	-	-	(*)	(*)	(*)
Receipts not reported.....	175	11,028	-	-	138	2,258	5,029	-	(*)	(*)	-	-	(*)	(*)	(*)
Engineering and Architectural Services															
Total.....	6,828	1,287,722	1,271,481	269,408	11,394	459,083	261,939	3,105	5,638	1,188,593	1,173,103	229,407	10,557	422,135	267,950
\$1 under \$1,000.....	404	399	394	109	73	248	1,460	-	530	2,125	2,080	60	50	96	1,254
\$1,000 under \$2,500.....	505	2,374	2,323	263	117	475	186	-	608	10,567	10,437	216	142	396	6,118
\$2,500 under \$5,000.....	710	12,106	11,976	216	197	584	6,071	-	837	30,869	30,730	2,410	364	5,230	13,959
\$5,000 under \$10,000.....	937	33,831	33,641	3,936	376	6,747	13,181	-	1,293	100,022	98,381	5,702	1,253	21,539	42,119
\$10,000 under \$25,000.....	1,470	113,540	109,562	8,818	1,426	25,576	41,419	-	1,248	180,932	179,634	9,802	2,567	59,137	49,785
\$25,000 under \$50,000.....	1,323	109,440	108,130	12,993	2,657	63,498	49,700	91	724	232,619	230,813	28,297	2,037	78,299	95,284
\$50,000 under \$100,000.....	801	256,245	254,117	39,993	2,210	85,138	97,854	87	2,927	630,354	623,028	182,920	4,138	256,971	99,150
\$100,000 or more.....	421	678,485	671,133	203,475	4,329	276,112	94,428	2,927	(*)	(*)	-	-	(*)	(*)	(*)
Receipts not reported.....	257	1,102	-	-	9	505	1,440	-	(*)	(*)	-	-	(*)	(*)	(*)

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit				
	Receipts		Cost of sales and operations		Depreciation (Thousand dollars)	Payroll (Thousand dollars)		Net profit (less losses) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships
	Total (Thousand dollars)	(1)	Business (Thousand dollars)	(2)		(3)	(4)			
SERVICES—Continued										
Accounting, Auditing, and Bookkeeping Services										
Total.....	1,799,733	10,012	1,780,732	12,893	19,251	717,774	572,161	1,023	578,078	1,003
\$1 under \$1,000.....	164	255	151	-	-	-	37	-	-	-
\$1,000 under \$2,500.....	329	329	329	7	17	197	380	-	415	-
\$2,500 under \$5,000.....	484	484	1,794	-	88	84	380	-	988	-
\$5,000 under \$10,000.....	16,703	484	3,584	33	155	844	1,933	-	1,311	-
\$10,000 under \$25,000.....	66,513	973	16,449	445	430	1,913	7,204	-	8,748	-
\$25,000 under \$50,000.....	163,031	1,653	66,072	1,180	1,468	12,107	29,932	-	29,942	-
\$50,000 under \$100,000.....	277,889	2,259	161,941	1,633	2,789	37,536	74,913	-	74,913	-
\$100,000 under \$200,000.....	339,534	2,024	277,889	2,043	3,481	78,865	109,345	-	109,382	-
\$200,000 under \$500,000.....	922,067	1,157	339,534	2,068	3,447	120,055	111,676	483	114,410	483
\$500,000 or more.....	265	265	934,912	5,473	7,230	465,514	233,334	540	234,042	540
Receipts not reported.....	(*)	(*)	-	-	(*)	(*)	(*)	-	(*)	-
Certified public accountants										
Total.....	1,376,074	6,146	1,360,763	6,700	14,482	538,057	440,668	1,003	443,808	1,003
\$1 under \$1,000.....	1,805	408	1,627	23	20	689	1,635	-	794	-
\$1,000 under \$2,500.....	5,935	310	5,871	-	84	413	3,660	-	3,660	-
\$2,500 under \$5,000.....	30,913	764	30,853	-	709	5,660	14,270	-	14,280	-
\$5,000 under \$10,000.....	112,862	1,550	112,862	742	1,883	26,280	52,887	-	52,887	-
\$10,000 under \$20,000.....	241,375	1,744	239,813	707	3,012	67,836	97,846	-	98,108	-
\$20,000 under \$50,000.....	317,273	1,076	315,364	1,683	3,270	111,979	104,616	463	105,350	463
\$50,000 or more.....	660,460	242	654,373	3,545	5,358	324,457	165,502	540	166,210	540
Receipts not reported.....	(*)	(*)	-	-	(*)	(*)	(*)	-	(*)	-
Other accounting, auditing, and bookkeeping services										
Total.....	423,659	3,866	419,989	6,193	4,769	179,717	131,493	20	134,270	20
\$1 under \$1,000.....	533	407	528	7	17	199	199	-	253	-
\$1,000 under \$2,500.....	1,651	407	1,528	-	85	197	205	-	808	-
\$2,500 under \$5,000.....	2,290	390	2,227	15	138	155	379	-	839	-
\$5,000 under \$10,000.....	10,768	663	10,578	445	346	1,500	3,544	-	5,804	-
\$10,000 under \$25,000.....	35,600	889	35,219	1,180	759	6,447	15,662	-	15,662	-
\$25,000 under \$50,000.....	49,483	709	49,079	891	906	11,256	22,026	-	22,026	-
\$50,000 under \$100,000.....	38,076	280	38,076	1,342	469	11,029	11,496	-	11,774	-
\$100,000 under \$200,000.....	22,215	81	22,215	385	177	8,076	9,060	20	9,060	20
\$200,000 under \$500,000.....	261,607	23	260,539	1,928	1,872	141,057	67,832	-	67,832	-
\$500,000 or more.....	(*)	(*)	-	-	-	-	(*)	-	(*)	-
Receipts not reported.....	(*)	(*)	-	-	-	-	(*)	-	(*)	-
Other Services										
Total.....	110,763	3,616	109,971	22,738	3,088	22,504	21,154	5,751	24,722	3,986
\$1 under \$1,000.....	126	278	106	25	2	60	1350	298	545	-
\$1,000 under \$2,500.....	419	255	404	61	18	38	406	-	-	-
\$2,500 under \$5,000.....	1,537	408	1,533	132	58	577	1,531	191	1,871	-
\$5,000 under \$10,000.....	5,321	739	5,289	534	257	1,296	2,520	58	3,013	23
\$10,000 under \$25,000.....	11,636	705	11,582	1,703	459	1,296	2,520	58	3,282	655
\$25,000 under \$50,000.....	19,879	599	19,609	2,338	1,393	3,209	2,678	757	2,472	1,839
\$50,000 under \$100,000.....	49,542	399	49,256	13,689	669	10,978	7,554	2,973	9,493	1,839
\$100,000 under \$200,000.....	22,182	18	22,182	4,276	232	6,204	7,162	1,469	5,571	1,469
\$200,000 under \$500,000.....	88	255	88	-	-	42	1,137	-	8,163	-
\$500,000 or more.....	(*)	(*)	-	-	-	-	(*)	-	(*)	-
Receipts not reported.....	(*)	(*)	-	-	-	-	(*)	-	(*)	-

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.
NOTE: Estimates for "Partnerships not allocated" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
For "Partnerships, insurance, and real estate" data are distributed by size of "total receipts" rather than "business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
UNITED STATES, TOTAL											
All industries.....	917,527	3,069,701	82,927,661	80,595,400	42,946,344	11,157,402	2,361,370	3,325,513	11,421,817	660,489	13,585,787
Agriculture, forestry, and fisheries.....	124,032	301,542	5,564,423	5,382,226	3,183,410	539,738	159,441	422,215	665,463	87,619	952,044
Farms.....	111,083	274,415	4,708,217	4,542,359	2,643,890	438,363	147,252	388,226	552,775	80,160	817,320
Field crop farms.....	41,373	105,115	1,634,722	1,563,796	760,703	172,662	61,222	159,951	258,594	32,554	337,161
Livestock farms.....	53,853	125,940	2,371,718	2,302,919	1,511,727	123,124	57,692	175,898	216,955	38,202	351,052
Other farms.....	15,857	43,910	701,777	675,644	371,460	142,577	28,338	52,377	77,226	9,404	129,107
Other agriculture, forestry, and fisheries.....	10,949	27,127	856,206	839,867	539,520	101,375	12,189	33,989	112,688	7,459	134,724
Mining.....	1,733	95,457	1,033,282	968,535	417,053	124,316	30,564	80,555	69,810	6,901	192,063
Contract construction.....	49,644	108,528	7,489,779	7,379,106	5,533,663	1,283,841	111,916	189,912	802,045	41,993	900,151
General contractors.....	17,307	38,590	4,829,302	4,742,162	3,837,661	640,914	54,643	123,368	380,218	14,066	450,367
Special trade contractors.....	32,278	69,860	2,669,567	2,626,186	1,685,980	642,927	57,252	66,543	420,200	27,868	448,157
Manufacturing.....	32,598	78,743	5,582,195	5,530,725	3,826,054	1,126,642	107,828	169,138	544,111	25,587	608,620
Transportation, communication, electric, gas, and sanitary services.....	15,180	39,666	1,256,085	1,232,282	681,425	251,093	43,534	78,135	151,932	11,396	171,949
Wholesale and retail trade.....	209,180	472,260	34,819,444	34,451,897	26,010,041	2,647,821	502,891	350,660	2,277,163	166,537	2,441,866
Wholesale trade.....	32,092	77,924	11,078,093	10,971,721	8,999,598	617,740	106,144	82,592	555,174	25,057	592,809
Retail trade.....	174,714	388,871	23,225,374	22,967,285	16,628,117	1,987,981	388,320	262,333	1,687,330	139,516	1,812,675
General merchandise stores.....	9,911	23,767	1,643,360	1,246,979	891,546	101,538	21,320	21,517	93,704	7,575	100,798
Food stores.....	26,731	58,557	4,936,165	4,904,533	3,930,206	306,845	64,770	43,627	253,839	22,830	271,482
Automotive dealers.....	34,944	75,602	5,983,954	5,924,460	4,746,796	374,001	72,540	39,819	305,852	28,059	327,814
Apparel and accessory stores.....	11,193	24,368	1,288,969	1,268,279	817,211	130,419	21,218	11,401	139,085	9,219	146,935
Furniture, home furnishings, and equipment stores.....	11,338	25,999	1,944,093	1,461,406	963,474	143,325	25,898	16,961	143,159	9,238	153,914
Eating and drinking places.....	35,039	75,978	4,468,083	2,440,979	1,921,121	460,020	84,324	58,506	265,332	27,585	293,916
Other retail trade.....	45,558	104,500	5,789,750	5,720,649	4,086,763	471,413	98,250	70,502	484,359	35,010	517,816
Finance, insurance, and real estate.....	298,061	1,475,876	10,671,590	9,380,739	5,011,859	1,316,045	1,055,366	1,484,146	1,072,530	177,365	2,263,234
Finance.....	65,602	335,621	3,344,796	2,626,721	1,171,712	928,404	130,629	33,945	663,296	33,762	933,107
Insurance agents, brokers, and service.....	11,311	24,970	770,852	757,213	137,111	100,586	9,019	9,033	228,639	9,922	231,289
Real estate.....	221,148	810,283	6,465,942	5,996,805	2,477,036	287,055	915,718	1,441,168	180,595	133,681	1,098,838
Services.....	176,252	494,403	16,473,169	16,233,941	1,780,024	3,862,888	348,664	549,968	5,828,786	142,159	6,044,722
Hotels, rooming houses, camps, and other lodging places.....	12,108	40,329	874,992	847,119	302,142	181,452	58,660	103,586	63,661	7,937	110,735
Personal services.....	30,438	66,146	1,228,440	1,212,135	516,125	320,435	35,906	62,456	237,501	25,175	250,510
Laundries and dry cleaning plants.....	11,646	26,623	599,793	549,343	247,837	176,634	18,710	36,567	78,374	8,990	86,074
Beauty and barber shops.....	13,351	27,869	369,547	307,475	122,734	100,049	7,583	8,137	81,070	11,753	83,190
Other personal services.....	5,441	12,154	359,100	355,317	145,554	43,752	9,613	17,752	78,057	4,432	81,246
Business services.....	25,781	70,544	1,200,232	1,170,703	531,486	231,392	26,114	125,968	195,597	18,737	250,492
Automobile parking, repair, and services.....	17,699	40,848	832,407	819,035	455,061	120,543	21,984	41,495	136,366	13,645	148,068
Amusement and recreation services, including motion pictures.....	13,445	46,038	784,168	740,954	300,328	147,083	26,711	81,405	70,837	7,448	122,196
Medical and health services.....	23,709	72,170	4,123,286	4,093,379	171,867	812,662	62,993	51,115	2,087,606	22,291	2,098,835
Offices of physicians and surgeons.....	15,822	48,611	3,049,506	3,032,893	41,002	521,688	36,276	27,914	1,763,107	15,361	1,766,544
Other medical and health services.....	7,887	23,558	1,073,780	1,060,486	130,865	290,974	26,717	23,201	324,499	6,930	332,291
Legal services.....	24,777	80,483	3,935,380	3,894,340	38,304	805,307	50,359	44,749	2,124,330	23,463	2,133,099
Other services.....	28,295	75,435	3,494,264	3,456,276	464,711	1,244,014	65,937	41,194	912,888	23,463	930,787
27 STATES, TOTAL											
All industries.....	785,585	2,619,344	72,367,634	70,309,740	37,314,489	9,870,284	2,074,199	2,850,519	9,991,439	564,998	11,881,898
Agriculture, forestry, and fisheries.....	100,735	251,194	4,437,952	4,289,059	2,557,612	448,575	130,798	321,297	538,659	72,136	771,496
Farms.....	91,370	227,633	3,712,644	3,576,142	1,917,198	301,878	120,335	292,878	437,311	65,690	653,160
Field crop farms.....	33,172	85,069	1,206,527	1,153,056	569,414	133,982	48,787	109,664	192,301	26,013	251,175
Livestock farms.....	43,704	101,936	1,871,503	1,812,334	1,204,972	99,203	44,791	135,819	171,085	30,977	278,849
Other farms.....	14,494	40,618	634,934	610,152	332,812	128,693	26,757	47,395	73,925	8,700	123,136
Other agriculture, forestry, and fisheries.....	9,365	23,561	724,998	712,917	450,414	86,697	10,463	28,419	101,348	6,446	118,336
Mining.....	8,754	51,338	917,172	856,965	368,777	111,564	26,618	71,134	67,583	4,456	177,161
Contract construction.....	42,275	92,672	6,400,198	6,306,272	4,711,047	1,099,217	94,588	166,234	700,634	35,825	786,439
General contractors.....	14,714	32,825	4,065,146	3,990,801	3,211,419	529,232	45,261	109,891	338,159	12,010	398,358
Special trade contractors.....	27,501	59,739	2,325,368	2,305,939	1,491,666	569,985	49,159	56,305	361,250	23,761	386,856
Manufacturing.....	28,712	69,331	5,013,064	4,966,330	3,424,792	1,027,552	96,392	147,990	490,146	22,510	548,052
Transportation, communication, electric, gas, and sanitary services.....	12,601	30,693	1,107,996	1,086,319	613,431	226,210	38,604	66,122	131,071	9,338	149,703
Wholesale and retail trade.....	180,139	406,413	30,467,383	30,145,083	22,728,109	2,335,897	441,794	301,627	2,001,116	143,771	2,143,423
Wholesale trade.....	28,606	68,951	9,367,491	9,871,979	8,083,648	562,556	94,346	72,882	503,208	22,540	537,604
Retail trade.....	149,360	332,462	20,034,718	19,810,676	14,299,037	1,735,730	339,599	228,738	1,466,576	119,468	1,572,764
General merchandise stores.....	8,037	19,413	1,044,878	1,030,850	733,345	85,068	17,293	17,570	77,717	6,221	83,424
Food stores.....	24,881	49,950	4,278,690	4,250,807	3,399,289	270,310	37,570	37,717	221,108	19,592	236,371
Automotive dealers.....	29,228	63,341	5,091,748	5,042,563	4,035,748	323,604	62,554	32,925	260,989	23,491	280,001
Apparel and accessory stores.....	9,373	20,896	1,091,819	1,073,224	684,743	112,065	17,972	9,906	118,136	7,610	125,056
Furniture, home furnishings, and equipment stores.....	10,090	22,845	1,343,668	1,312,522	865,384	131,147	23,671	15,362	129,009	8,186	136,817
Eating and drinking places.....	40,766	66,797	2,165,012	2,143,271	1,044,063	400,353	74,300	50,790	236,945	24,405	260,104
Other retail trade.....	38,985	89,100	5,018,903	4,957,439	3,536,465	413,183	86,239	59,468	422,672	29,963	450,991
Finance, insurance, and real estate.....	258,415	1,284,020	9,444,995	8,291,482	4,299,320	1,153,711	936,369	1,296,846	954,840	153,476	2,009,381
Finance.....	56,945	249,918	3,367,401	2,626,279	1,088,887	317,582	121,712	28,703	578,535	29,155	830,724
Insurance agents, brokers, and service.....	9,802	24,868	672,592	659,772	109,277	86,732	8,126	8,102	199,352	8,608	201,821

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
ALABAMA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	11,597	41,284	1,245,927	1,221,777	797,306	131,928	17,834	36,608	162,867	8,460	174,612
Agriculture, forestry, and fisheries.....	1,924	4,428	91,011	86,654	59,117	6,935	935	6,909	9,546	1,144	12,218
Farms.....	1,764	4,073	78,741	74,666	48,395	6,290	803	6,430	9,665	1,075	11,848
Field crop farms.....	695	1,613	35,088	32,244	17,479	2,895	499	3,633	5,974	548	6,932
Livestock farms.....	915	1,942	28,459	27,915	20,394	1,760	184	1,934	2,197	434	3,198
Other farms.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	872	1,786	113,392	112,913	85,570	19,468	1,597	2,625	10,214	718	11,063
General contractors.....	273	552	67,498	67,077	54,501	9,186	808	1,690	3,794	259	4,253
Special trade contractors.....	599	1,234	45,894	45,836	31,069	10,282	789	935	6,420	459	6,810
Manufacturing.....	445	1,097	125,430	124,703	87,360	24,412	1,916	3,459	10,946	382	11,060
Transportation, communication, electric, gas, and sanitary services.....	250	551	22,376	21,669	11,862	3,463	506	1,939	1,155	194	1,469
Wholesale and retail trade.....	3,765	8,704	656,811	649,534	508,062	44,565	8,065	7,360	37,592	3,046	40,685
Wholesale trade.....	527	1,221	196,289	194,967	162,267	10,424	1,703	2,862	8,162	390	8,827
Retail trade.....	3,203	7,393	430,664	430,616	330,616	33,334	6,292	4,380	28,819	2,621	31,247
General merchandise stores.....	438	997	56,323	58,871	44,813	4,152	601	580	4,353	407	4,723
Food stores.....	586	1,209	105,140	104,798	87,108	5,501	900	1,183	3,795	500	4,562
Automotive dealers.....	976	2,388	125,326	124,662	97,304	6,585	2,935	672	5,887	772	6,128
Apparel and accessory stores.....	230	470	24,472	24,047	15,622	2,738	253	160	3,369	(*)	(*)
Furniture, home furnishings, and equipment stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade.....	700	1,731	91,007	87,852	61,838	9,419	1,076	1,370	8,609	554	9,112
Finance, insurance, and real estate.....	1,795	17,983	42,002	32,073	4,822	1,648	1,799	6,912	12,985	1,180	15,856
Finance.....	371	13,927	9,166	201	51	106	345	139	6,749	310	6,802
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	1,356	3,804	28,042	27,085	3,855	935	1,425	6,726	4,166	802	6,984
Services.....	2,363	6,021	172,078	171,579	33,596	29,967	2,766	5,097	74,333	1,726	75,513
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	409	875	13,906	13,855	8,099	4,755	338	505	1,391	295	1,409
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	533	1,344	21,567	21,550	8,500	3,378	486	1,927	4,536	359	5,002
Automobile parking, repair, and services.....	344	772	12,732	12,689	6,662	1,386	339	904	964	255	1,200
Amusement and recreation services, including motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	338	895	69,551	69,465	2,065	9,850	697	495	43,292	337	43,292
Offices of physicians and surgeons.....	326	866	65,208	65,150	531	8,874	641	472	42,630	325	42,630
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services.....	335	704	21,421	21,211	6,689	5,611	344	472	6,285	273	6,462
CALIFORNIA	122,869	456,827	12,523,858	12,097,598	6,428,849	1,723,438	403,170	623,364	1,267,193	76,269	1,841,678
Agriculture, forestry, and fisheries.....	11,561	33,051	950,204	913,405	566,407	165,187	42,709	57,582	49,843	6,232	131,006
Farms.....	9,682	28,022	760,559	727,859	443,876	135,875	39,377	50,311	26,248	5,137	103,217
Field crop farms.....	2,620	7,013	274,118	261,885	140,274	53,018	16,321	16,597	16,181	1,595	38,864
Livestock farms.....	2,462	6,300	243,247	232,195	175,914	20,432	8,850	15,074	14,412	1,287	18,025
Other farms.....	4,600	14,709	243,194	233,779	123,688	62,425	14,206	18,680	19,479	2,255	46,328
Other agriculture, forestry, and fisheries.....	1,879	5,029	189,645	185,546	122,531	29,312	3,332	7,271	23,595	1,095	27,789
Mining.....	776	3,107	51,579	49,450	20,873	8,907	4,367	3,865	18,395	259	7,046
Contract construction.....	4,678	10,649	1,750,013	1,712,239	1,352,933	194,708	16,285	67,476	168,134	3,857	193,418
General contractors.....	1,851	4,280	1,428,877	1,394,341	1,142,137	112,099	8,638	62,297	128,775	1,428	148,958
Special trade contractors.....	2,827	6,369	312,136	317,898	210,796	82,609	7,647	5,179	39,359	2,429	44,460
Manufacturing.....	5,580	13,481	820,754	809,995	555,273	160,449	17,094	21,760	69,387	3,771	84,828
Transportation, communication, electric, gas, and sanitary services.....	2,347	5,405	207,931	203,926	106,509	48,248	11,647	10,621	28,307	1,781	32,046
Wholesale and retail trade.....	24,435	58,499	4,676,452	4,606,354	3,285,674	449,306	76,922	48,240	283,754	18,739	318,459
Wholesale trade.....	4,130	9,989	1,454,896	1,435,557	1,141,088	98,911	13,044	9,933	73,497	2,986	78,570
Retail trade.....	20,047	47,856	3,121,042	3,121,663	2,111,296	345,492	63,239	37,669	211,704	15,600	235,949
General merchandise stores.....	715	2,332	107,431	105,764	71,802	8,143	1,563	1,394	6,610	511	7,416
Food stores.....	2,575	6,307	686,231	678,622	527,613	51,808	11,500	6,672	26,443	2,131	31,857
Automotive dealers.....	3,677	7,889	804,483	794,712	607,254	67,363	9,152	5,707	39,786	3,065	43,209
Apparel and accessory stores.....	1,355	3,116	136,448	130,536	82,057	15,016	2,831	1,620	11,817	962	13,539
Furniture, home furnishings, and equipment stores.....	1,413	3,557	233,713	227,492	149,310	23,531	3,866	2,704	19,066	1,085	21,964
Eating and drinking places.....	5,065	11,885	467,528	461,854	182,407	113,485	18,782	10,233	45,113	3,794	50,774
Other retail trade.....	5,247	12,770	736,208	722,683	490,853	66,146	15,545	9,746	62,869	4,052	67,190
Finance, insurance, and real estate.....	49,543	262,804	1,613,798	1,397,843	84,918	126,370	172,160	300,578	138,703	23,547	317,136
Finance.....	12,337	104,284	268,917	182,415	10,461	66,712	10,873	6,705	7,079	5,409	86,690
Insurance agents, brokers, and service.....	1,276	3,047	38,592	36,827	7,618	14,665	1,236	1,220	32,858	1,245	33,350
Real estate.....	35,930	155,473	1,256,289	1,182,601	66,839	44,993	160,051	292,653	78,640	16,993	197,096
Services.....	23,795	69,393	2,450,279	2,401,998	455,099	570,093	63,834	113,077	709,434	18,030	757,213
Hotels, rooming houses, camps, and other lodging places.....	1,877	7,587	184,984	180,445	53,061	33,646	14,076	20,926	21,844	1,233	29,734
Personal services.....	3,553	7,539	167,260	165,523	70,960	48,730	5,392	10,893	26,855	2,758	29,711
Laundries and dry cleaning plants.....	1,460	3,106	95,466	94,536	43,165	28,719	3,384	18,306	11,306	1,145	13,012
Beauty and barber shops.....	1,571	3,247	45,628	45,274	18,943	15,218	1,363	1,351	10,234	1,318	10,709
Other personal services.....	522	1,186	26,166	25,713	8,852	4,793	645	1,239	5,315	295	5,990
Business services.....	4,643	12,154	209,950	201,819	88,035	39,022	5,230	11,854	38,538	3,115	46,930
Automobile parking, repair, and services.....	2,681	6,862	165,087	162,256	89,481	28,421	4,402	7,382	24,350	1,914	26,960
Amusement and recreation services, including motion pictures.....	1,647	5,824	241,590	226,835	83,759	44,436	6,051	41,463	17,221	868	30,926
Medical and health services.....	3,294	11,800	767,273	757,654	21,302	196,827	15,527	10,408	304,377	3,147	308,004
Offices of physicians and surgeons.....	2,151	7,404	574,498	567,542	4,176	141,741	10,015	5,461	257,287	2,098	258,009
Other medical and health services.....	1,143	4,396	192,775	189,744	17,126	55,086	5,512	4,947	47,090	1,049	49,995
Legal services.....	2,474	7,685	420,129	415,930	3,855	94,781	6,688	5,372	200,263	2,297	204,686
Other services.....	3,626	9,942	294,006	291,136	44,646	84,230	6,468	4,779	75,986	2,698	80,262

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		
COLORADO	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	12,547	42,946	927,006	897,156	461,286	111,283	23,968	37,889	149,732	8,982	175,759
Agriculture, forestry, and fisheries.....	4,005	4,822	118,134	114,976	76,015	7,802	3,214	6,286	12,877	1,471	16,080
Farms.....	1,753	4,301	94,999	92,093	61,861	5,694	2,803	5,484	9,133	1,318	11,475
Field crop farms.....	746	1,791	22,729	22,309	11,054	922	2,416	2,562	568		3,799
Livestock farms.....	881	2,196	69,056	66,588	48,853	1,789	1,817	2,801	6,364	675	7,421
Other farms.....	126	354	3,214	3,196	1,954	561	64	267	207	(*)	(*)
Other agriculture, forestry, and fisheries.....	252	521	23,135	22,883	14,154	2,108	411	802	3,744	(*)	(*)
Mining.....	354	2,159	28,274	25,313	14,988	4,025	1,023	1,651	919	(*)	(*)
Contract construction.....	771	1,694	88,727	87,995	66,948	16,813	907	909	12,052	648	12,636
General contractors.....	276	572	56,891	56,329	46,591	5,302	367	249	5,812	225	6,054
Special trade contractors.....	495	1,122	31,836	31,666	20,357	11,511	540	660	6,240	123	6,582
Manufacturing.....	233	545	27,373	27,298	17,744	5,620	536	655	2,335	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	2,627	5,929	346,610	338,994	248,320	27,947	5,010	4,049	21,121	1,972	24,421
Wholesale trade.....	351	901	90,176	86,965	69,076	4,634	1,138	693	5,291	318	5,522
Retail trade.....	2,224	4,923	252,439	248,057	177,243	22,963	3,821	3,328	14,715	1,626	17,764
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers.....	465	998	82,231	81,541	63,049	5,972	843	664	3,208	310	3,872
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	184	368	14,393	14,660	9,556	1,660	202	140	1,067	(*)	(*)
Eating and drinking places.....	535	1,130	39,331	36,873	19,381	6,902	1,304	1,404	2,034	412	3,748
Other retail trade.....	618	1,366	59,910	59,330	45,805	3,270	749	501	4,861	471	5,310
Finance, insurance, and real estate.....	4,066	20,324	110,571	97,539	4,627	8,773	8,694	16,891	20,856	2,485	32,983
Finance.....	1,099	9,333	22,744	16,396	68	5,148	741	837	6,001	581	8,147
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	2,789	4,972	82,219	75,909	4,559	2,166	7,334	15,878	14,382	1,779	24,151
Services.....	2,428	7,336	188,500	186,304	21,419	36,866	3,718	6,698	77,778	2,013	79,500
Hotels, rooming houses, camps, and other lodging places.....	182	1,394	13,047	12,570	3,519	2,423	1,008	2,056	751	(*)	(*)
Personal services.....	279	558	7,567	7,539	3,178	2,812	207	182	1,490	229	1,534
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	222	441	5,854	5,849	3,505	2,090	150	128	1,240	(*)	(*)
Other personal services.....	-	-	-	-	-	-	-	-	-	-	-
Business services.....	383	1,018	13,031	12,876	5,523	3,215	329	1,611	2,774	283	2,977
Automobile parking, repair, and services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	403	1,272	61,808	60,914	748	9,823	641	569	32,048	373	32,108
Offices of physicians and surgeons.....	247	869	49,141	48,292	381	7,979	491	508	26,149	247	26,149
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	427	1,291	47,785	47,515	449	8,604	513	528	28,671	402	28,764
Other services.....	549	1,344	36,929	36,744	4,580	8,860	671	803	11,547	495	11,621
FLORIDA											
All industries.....	24,786	75,220	1,809,274	1,759,563	914,104	254,818	42,585	71,008	295,061	17,433	336,652
Agriculture, forestry, and fisheries.....	2,624	7,078	145,250	141,484	81,193	20,297	3,630	10,249	19,561	1,693	25,131
Farms.....	2,240	6,206	115,539	111,908	62,039	14,680	3,133	8,741	16,939	1,373	21,910
Field crop farms.....	389	918	26,452	25,193	14,543	5,759	613	2,079	213		2,279
Livestock farms.....	512	1,334	32,466	31,182	18,436	1,916	554	3,507	2,629	315	2,986
Other farms.....	1,339	3,954	56,621	55,533	29,060	6,005	1,966	4,390	12,831	845	14,645
Other agriculture, forestry, and fisheries.....	384	872	29,711	29,576	19,254	5,617	497	1,508	2,622	320	3,221
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	1,483	3,382	156,369	155,046	116,561	22,187	2,077	3,213	15,082	1,275	18,242
General contractors.....	496	1,153	90,503	89,291	74,980	6,759	768	1,018	5,500	379	7,326
Special trade contractors.....	987	2,229	65,866	65,755	41,581	13,428	1,309	2,195	9,582	896	10,916
Manufacturing.....	731	1,633	53,553	53,291	36,556	9,641	906	1,593	6,035	584	6,540
Transportation, communication, electric, gas, and sanitary services.....	386	860	64,498	63,235	49,446	19,021	431	2,181	4,858	(*)	(*)
Wholesale and retail trade.....	5,131	10,964	708,228	702,127	537,823	54,458	8,245	7,083	39,024	3,946	42,411
Wholesale trade.....	622	1,433	233,247	230,708	197,755	14,150	2,099	1,548	7,835	327	8,609
Retail trade.....	4,472	9,455	467,474	463,944	334,029	39,774	6,100	5,494	30,813	3,582	33,426
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	460	958	95,367	95,003	77,376	5,137	578	888	4,920	455	5,036
Automotive dealers.....	1,149	2,480	125,077	124,542	100,235	7,491	1,273	798	5,067	997	5,497
Apparel and accessory stores.....	362	737	35,800	35,052	22,577	3,390	444	556	3,885	278	4,040
Furniture, home furnishings, and equipment stores.....	488	1,038	47,181	46,793	29,571	5,547	792	3,927	3,927	375	4,364
Eating and drinking places.....	742	1,546	42,804	42,570	22,824	6,821	1,149	1,040	2,988	456	3,771
Other retail trade.....	1,117	3,320	104,043	103,097	70,230	9,373	1,341	1,194	8,923	874	9,540
Finance, insurance, and real estate.....	7,910	31,565	149,469	125,992	6,581	12,242	15,059	27,778	11,716	4,782	33,158
Finance.....	1,829	12,261	13,050	7,748	38	1,752	500	258	3,662	1,039	5,245
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	5,950	18,899	123,853	105,779	2,041	9,024	14,463	27,268	5,033	3,640	23,600
Services.....	6,407	16,399	529,347	515,844	85,056	116,368	12,194	19,229	197,668	4,913	205,630
Hotels, rooming houses, camps, and other lodging places.....	962	3,044	79,322	72,352	25,742	16,764	5,053	7,338	5,676	479	9,105
Personal services.....	924	1,891	6,021	25,813	11,779	7,034	656	1,335	4,303	756	4,786
Laundries and dry cleaning plants.....	321	642	8,628	8,562	4,402	2,868	231	701	576	265	791
Beauty and barber shops.....	420	868	8,684	8,596	4,181	3,213	256	270	1,254	364	1,264
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	594	1,556	18,718	17,756	8,310	2,753	353	1,052	4,108	453	4,511
Automobile parking, repair, and services.....	631	1,319	10,929	20,273	10,806	3,061	496	1,890	3,569	491	3,702
Amusement and recreation services, including motion pictures.....	427	978	29,403	28,982	10,070	4,855	857	3,275	4,026	257	7,142
Medical and health services.....	474	1,332	43,386	92,244	512	13,411	893	866	59,728	474	59,728
Offices of physicians and surgeons.....	376	1,086	79,636	78,502	512	12,570	834	694	49,699	376	49,699
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	1,177	3,671	153,509	150,938	216	28,594	1,951	1,972	87,997	1,065	88,141
Other services.....	1,218	3,058	108,059	107,486	17,121	39,896	1,935	1,501	28,261	938	28,515

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		
GEORGIA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	15,126	41,283	1,379,779	1,355,427	826,730	172,775	24,572	48,614	180,721	11,259	205,807
Agriculture, forestry, and fisheries.....	2,155	4,714	114,113	112,019	85,562	13,402	1,938	8,176	119	1,212	9,910
Farms.....	2,104	4,612	104,233	102,193	76,490	13,067	1,907	8,052	124	1,162	9,681
Field crop farms.....	625	1,414	29,681	29,031	17,851	4,528	544	2,619	3,473	394	4,107
Livestock farms.....	1,157	2,505	59,185	57,857	49,929	6,730	917	3,318	14,709	492	4,207
Other farms.....	322	693	15,367	15,305	8,710	1,809	446	2,115	992	276	1,367
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	1,124	2,361	112,723	112,092	82,747	21,910	1,432	2,806	12,496	926	13,377
General contractors.....	495	1,030	62,255	61,888	49,561	9,289	581	1,159	4,560	390	4,967
Special trade contractors.....	629	1,331	50,468	50,204	33,186	12,621	851	1,647	7,936	536	8,410
Manufacturing.....	625	1,481	106,226	105,771	73,292	21,788	1,949	3,923	9,654	507	10,093
Transportation, communication, electric, gas, and sanitary services.....	246	554	14,565	14,554	7,427	2,129	289	1,080	2,035	223	2,047
Wholesale and retail trade.....	4,393	9,820	692,851	684,117	524,389	53,131	8,563	7,619	44,411	3,349	47,686
Wholesale trade.....	490	1,147	186,344	184,215	152,866	10,578	1,740	1,883	7,180	300	7,864
Retail trade.....	3,829	8,492	500,100	493,555	367,101	41,989	6,750	5,597	36,686	3,021	39,137
General merchandise stores.....	248	569	39,741	39,396	27,288	4,004	515	339	3,151	197	3,268
Food stores.....	626	1,279	111,460	110,543	90,479	6,119	1,200	987	6,468	554	6,542
Automotive dealers.....	882	2,666	115,527	114,446	93,833	6,926	1,236	422	5,966	715	6,342
Apparel and accessory stores.....	236	493	35,428	35,174	22,596	4,780	568	201	3,343	(*)	(*)
Furniture, home furnishings, and equipment stores.....	298	643	25,163	22,672	14,294	2,011	398	196	3,509	251	3,562
Eating and drinking places.....	390	809	33,329	33,291	18,341	6,333	807	1,189	3,474	320	3,550
Other retail trade.....	1,149	2,433	139,452	138,033	100,270	11,816	2,006	2,263	10,775	817	12,269
Finance, insurance, and real estate.....	3,299	14,142	93,358	82,663	54,422	11,336	6,468	15,023	12,460	2,343	20,859
Finance.....	509	6,818	22,616	16,755	-	6,870	671	466	3,020	371	7,401
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	2,624	6,982	64,622	59,809	3,565	3,650	5,750	14,516	7,537	1,806	11,555
Services.....	3,252	8,098	240,011	238,310	43,604	48,540	3,889	9,843	98,936	2,690	101,087
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	695	1,482	26,125	26,092	11,773	7,845	645	1,873	4,230	557	4,403
Laundries and dry cleaning plants.....	213	472	13,026	13,023	6,552	4,790	356	971	1,131	(*)	(*)
Beauty and barber shops.....	322	690	8,659	8,651	3,640	2,437	168	370	2,336	276	2,385
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	349	1,181	11,883	11,770	3,917	1,742	241	2,506	3,234	257	3,391
Automobile parking, repair, and services.....	650	1,415	21,932	21,882	11,302	3,567	400	1,548	4,423	535	5,005
Amusement and recreation services, including motion pictures.....	193	461	12,258	11,748	3,528	1,885	270	1,098	1,139	(*)	(*)
Medical and health services.....	438	1,162	77,485	77,421	2,518	13,211	905	548	45,866	438	45,866
Offices of physicians and surgeons.....	317	917	67,382	67,320	974	11,231	721	417	41,829	317	41,829
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	367	1,109	49,503	49,241	99	8,404	419	533	30,996	344	30,996
Other services.....	431	1,003	30,689	30,142	6,535	9,865	509	410	8,378	380	8,467
ILLINOIS											
All industries.....	58,535	191,919	5,309,050	5,211,454	2,691,023	787,792	188,694	196,976	779,090	42,652	874,267
Agriculture, forestry, and fisheries.....	7,128	18,796	205,623	199,099	96,861	13,435	10,925	18,264	48,929	5,639	54,836
Farms.....	6,675	17,732	188,017	182,472	89,357	11,085	10,718	17,906	43,402	5,343	49,205
Field crop farms.....	4,283	11,838	87,557	84,119	32,812	2,398	6,430	9,449	26,125	3,685	28,585
Livestock farms.....	1,944	4,755	76,670	75,014	43,945	1,971	3,343	7,325	13,712	1,425	15,716
Other farms.....	448	1,139	23,790	23,339	12,600	6,716	945	1,132	3,565	233	4,904
Other agriculture, forestry, and fisheries.....	453	1,064	17,606	16,627	7,504	2,350	207	398	5,527	296	5,631
Mining.....	220	726	39,279	36,912	19,112	6,889	714	2,333	4,617	161	5,000
Contract construction.....	2,525	5,673	416,456	412,511	302,251	96,727	6,590	7,146	56,981	2,122	59,109
General contractors.....	747	1,745	193,940	192,068	152,100	32,759	2,169	2,498	23,556	660	25,023
Special trade contractors.....	1,778	3,928	222,516	220,443	150,151	63,968	4,421	4,648	33,425	1,462	34,086
Manufacturing.....	1,974	5,242	356,025	353,379	232,603	82,268	7,266	9,308	43,153	1,378	46,148
Transportation, communication, electric, gas, and sanitary services.....	736	1,676	103,788	102,635	63,380	20,619	2,818	6,016	6,569	491	10,275
Wholesale and retail trade.....	12,733	28,454	2,334,121	2,315,672	1,740,501	171,446	57,855	22,274	156,674	10,138	166,263
Wholesale trade.....	2,451	5,785	865,559	860,424	704,486	47,962	8,129	5,955	46,406	1,974	48,857
Retail trade.....	10,011	22,068	1,413,592	1,400,439	993,789	120,352	47,112	15,688	106,921	7,956	113,835
General merchandise stores.....	589	1,346	62,912	62,360	41,390	5,182	2,223	1,522	6,266	505	6,598
Food stores.....	1,115	2,407	226,856	225,139	177,029	15,217	7,966	1,809	11,098	892	11,663
Automotive dealers.....	1,875	3,986	381,857	379,610	297,212	24,761	10,335	2,156	22,171	1,569	23,073
Apparel and accessory stores.....	528	1,157	90,981	89,686	52,538	10,913	3,298	1,234	10,506	423	11,116
Furniture, home furnishings, and equipment stores.....	698	1,568	80,085	79,340	51,124	7,054	2,633	1,027	10,016	567	10,160
Eating and drinking places.....	2,412	5,142	157,121	155,650	82,327	23,266	7,958	3,321	15,413	1,881	17,175
Other retail trade.....	2,794	6,462	413,780	408,654	292,169	33,959	12,699	4,619	31,451	2,119	34,050
Finance, insurance, and real estate.....	23,087	102,348	640,245	593,477	32,281	52,871	76,374	100,135	74,491	14,565	135,869
Finance.....	3,553	34,479	103,069	80,332	1,068	17,983	1,435	624	17,039	1,847	33,453
Insurance agents, brokers, and service.....	661	1,592	40,010	39,788	11,688	6,588	460	240	12,446	503	12,704
Real estate.....	18,873	66,277	497,166	473,357	19,525	28,300	74,479	99,271	45,006	12,215	89,712
Services.....	9,995	28,678	1,193,090	1,193,090	201,997	342,942	26,035	31,427	386,767	8,073	395,774
Hotels, rooming houses, camps, and other lodging places.....	661	2,900	82,382	79,791	30,920	23,217	6,792	8,742	2,965	478	6,596
Personal services.....	2,204	4,899	129,104	127,872	54,002	25,473	3,514	6,256	25,870	1,865	26,398
Laundries and dry cleaning plants.....	762	1,773	48,508	48,289	23,592	15,456	1,002	4,294	7,296	578	7,686
Beauty and barber shops.....	815	1,709	14,960	14,566	4,863	4,017	256	371	5,481	737	5,521
Other personal services.....	627	1,417	65,636	65,017	25,547	6,000	2,256	3,391	13,093	550	13,191
Business services.....	1,266	3,252	76,156	75,090	36,214	20,662	1,284	2,464	13,250	766	14,339
Automobile parking, repair, and services.....	771	1,860	39,865	38,863	19,228	5,385	1,590	3,251	7,184	664	7,421
Amusement and recreation services, including motion pictures.....	871	2,177	32,415	29,118	12,239	4,828	1,174	2,083	3,055	477	4,664
Medical and health services.....	1,206	3,297	173,157	172,414	8,181	30,970	1,835	2,398	89,475	1,102	89,676
Offices of physicians and surgeons.....	700	1,845	137,597	137,019	3,238	22,719	1,245	1,358	79,507	700	79,507
Other medical and health services.....	506	1,452	35,560	35,395	4,943	8,251	590	1,040	9,968	402	10,169
Legal services.....	1,453	5,579	300,032	297,366	7,118	63,443	2,675	2,889	162,528	1,448	162,528
Other services.....	1,563	4,714	375,664	372,576	34,095	168,964	7,171	3,344	82,440	1,273	84,152

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		
INDIANA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	17,997	42,123	1,516,559	1,489,498	879,432	175,451	29,358	48,814	230,316	14,012	250,423
Agriculture, forestry, and fisheries.....	1,713	6,727	99,821	96,756	50,258	8,510	3,870	9,375	17,491	2,164	19,923
Farms.....	2,518	6,337	96,460	87,599	47,166	7,259	3,711	9,014	15,132	1,995	17,537
Field crop farms.....	1,577	4,065	51,736	45,644	25,378	3,918	1,899	6,466	8,214	1,210	9,985
Livestock farms.....	732	1,302	30,942	30,199	15,294	1,579	706	2,201	6,262	628	6,851
Other farms.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	975	1,194	128,199	127,224	9,693	26,797	1,718	3,054	14,919	889	15,404
General contractors.....	360	804	63,383	62,729	50,075	10,045	686	951	5,283	333	5,398
Special trade contractors.....	615	1,390	64,816	64,495	46,618	17,752	1,032	1,103	9,636	556	10,006
Manufacturing.....	434	1,044	76,648	74,767	47,466	14,914	1,140	1,246	10,249	376	10,387
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	5,250	11,491	834,993	827,800	629,355	68,870	3,995	4,795	52,646	4,241	56,788
Wholesale trade.....	636	1,422	254,218	252,119	210,740	11,816	2,184	2,324	13,844	573	14,189
Retail trade.....	4,610	10,000	577,992	575,937	416,385	56,864	1,790	2,471	38,674	3,564	42,471
General merchandise stores.....	330	666	17,854	17,829	10,813	1,578	220	1,120	2,576	(*)	(*)
Food stores.....	556	1,251	93,495	92,717	75,574	8,278	1,018	839	4,131	440	4,723
Automotive dealers.....	242	1,757	164,973	163,769	130,670	13,430	1,690	997	8,184	724	8,517
Apparel and accessory stores.....	258	522	16,202	16,059	9,141	4,311	184	124	1,547	180	1,612
Furniture, home furnishings, and equipment stores.....	287	605	47,696	47,115	31,744	5,558	803	582	3,038	182	3,694
Eating and drinking places.....	1,238	1,620	96,516	95,544	55,576	16,294	4,223	1,888	8,975	990	10,101
Other retail trade.....	1,199	1,779	141,236	139,904	104,867	11,435	1,652	1,869	10,223	896	11,224
Finance, insurance, and real estate.....	4,690	16,860	93,493	81,875	8,443	3,996	8,270	17,582	12,262	3,193	23,905
Finance.....	839	6,833	2,745	379	-	479	96	40	343	343	1,241
Insurance agents, brokers, and service.....	304	636	11,003	10,977	1,794	1,606	80	108	4,278	251	4,318
Real estate.....	3,547	9,391	89,745	70,519	6,451	1,891	8,094	17,384	7,600	2,599	18,346
Services.....	3,607	8,339	258,138	253,862	38,834	47,604	3,647	5,440	119,960	3,001	120,978
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	714	1,485	20,111	19,695	7,384	4,967	580	1,081	4,261	556	4,437
Laundries and dry cleaning plants.....	395	790	11,426	11,014	3,756	3,715	416	764	1,909	290	2,058
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	425	938	11,425	11,406	6,651	2,181	204	211	4,143	243	2,410
Automobile parking, repair, and services.....	457	1,059	17,903	17,850	9,188	2,072	230	444	4,659	457	4,659
Amusement and recreation services, including motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	559	1,503	99,042	98,968	6,310	18,347	1,050	911	58,200	533	58,222
Offices of physicians and surgeons.....	377	1,040	79,538	79,502	5,229	11,649	684	568	52,173	377	52,173
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	651	1,419	60,283	59,879	170	8,703	590	601	39,015	625	39,143
Other services.....	522	1,483	30,151	30,072	5,175	7,093	412	459	9,478	413	9,540
IOWA											
All industries.....	20,300	57,227	1,600,337	1,575,554	1,006,997	182,344	28,677	40,653	261,845	17,155	269,497
Agriculture, forestry, and fisheries.....	8,056	19,894	317,783	311,449	191,727	4,786	6,510	15,136	73,414	7,266	75,986
Farms.....	7,388	19,147	300,980	294,724	180,410	4,148	6,440	14,302	70,325	7,098	72,897
Field crop farms.....	3,175	8,333	66,344	65,268	39,072	1,365	1,684	5,213	20,869	2,876	21,644
Livestock farms.....	4,408	10,040	227,560	223,467	143,888	2,517	3,536	9,331	48,000	3,999	49,614
Other farms.....	305	1,104	13,076	12,889	7,450	266	236	58	1,447	(*)	(*)
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	763	1,682	89,657	88,361	58,497	18,245	1,973	2,574	13,135	706	13,453
General contractors.....	293	603	56,598	55,834	38,624	10,610	1,166	1,578	7,137	285	7,392
Special trade contractors.....	475	1,079	33,059	32,527	19,873	7,735	711	816	5,998	421	6,061
Manufacturing.....	333	787	85,011	84,338	56,974	11,295	1,076	4,104	7,238	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	388	835	37,971	37,800	25,406	3,818	1,088	1,935	4,016	324	4,083
Wholesale and retail trade.....	3,967	9,131	803,780	798,043	640,524	47,954	10,914	6,609	42,689	3,088	45,253
Wholesale trade.....	543	1,593	306,903	305,202	164,304	13,137	1,905	1,949	11,056	498	11,178
Retail trade.....	3,424	7,537	496,877	492,841	476,220	34,817	7,960	4,660	31,633	2,597	33,748
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	348	835	69,713	69,316	54,013	4,951	937	722	2,512	310	2,579
Automotive dealers.....	859	1,819	145,670	144,242	113,986	6,465	1,176	1,449	9,122	746	9,417
Apparel and accessory stores.....	331	618	18,133	18,024	11,628	1,538	236	144	4,304	204	2,305
Furniture, home furnishings, and equipment stores.....	320	456	41,717	41,246	21,058	1,913	615	217	3,871	191	3,880
Eating and drinking places.....	174	560	19,946	19,871	11,812	3,380	721	277	818	(*)	(*)
Other retail trade.....	1,46	3,345	189,117	187,574	143,969	16,303	4,031	1,800	11,168	866	12,930
Finance, insurance, and real estate.....	4,348	18,749	97,472	48,867	6,545	1,828	4,044	6,863	20,871	3,450	22,176
Finance.....	719	1,966	5,374	3,861	-	73	51	25	328	554	4,546
Insurance agents, brokers, and service.....	180	620	12,878	12,421	3,128	1,768	57	54	5,397	253	5,431
Real estate.....	3,449	10,463	79,220	31,585	3,417	687	1,466	6,785	11,446	2,643	12,199
Services.....	3,385	6,143	207,221	205,527	26,625	34,016	3,358	5,335	100,376	4,071	100,964
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	387	909	13,306	13,157	3,624	1,347	380	786	3,378	279	3,488
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	231	550	11,444	11,104	4,561	2,471	176	735	2,537	232	2,537
Automobile parking, repair, and services.....	237	701	10,695	10,592	6,348	374	131	264	2,461	282	2,573
Amusement and recreation services, including motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	524	1,717	98,841	97,846	1,380	15,194	850	601	59,905	525	59,935
Offices of physicians and surgeons.....	499	1,494	81,554	81,566	1,742	14,273	764	561	57,065	465	57,095
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	433	1,446	39,051	38,994	-	6,052	310	404	24,470	406	24,470
Other services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		
KANSAS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	12,076	34,502	937,869	921,011	590,202	92,120	17,930	27,092	124,679	9,200	138,779
Agriculture, forestry, and fisheries.....	3,632	8,310	202,551	197,748	137,947	6,256	4,346	10,249	23,795	2,826	28,550
Farms.....	3,445	7,808	184,726	180,023	124,441	5,326	4,116	9,682	21,458	2,667	26,014
Field crop farms.....	1,331	2,969	42,890	41,034	22,266	2,328	1,427	4,519	7,892	1,100	9,686
Livestock farms.....	1,960	4,404	137,707	134,942	100,776	2,596	3,529	4,933	12,289	1,440	15,013
Other farms.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	269	1,193	15,859	14,860	10,157	2,040	216	1,055	1,166	191	1,595
Contract construction.....	477	1,010	78,140	77,371	61,207	12,708	1,607	1,934	6,415	445	7,295
General contractors.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors.....	381	801	28,260	27,982	17,037	6,840	759	1,588	4,452	354	4,575
Manufacturing.....	246	584	32,409	31,375	21,135	6,175	680	1,241	3,706	194	4,213
Transportation, communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	2,257	5,027	401,049	396,288	314,425	27,913	4,453	2,725	21,717	1,776	23,298
Wholesale trade.....	296	709	88,408	87,387	73,636	4,731	665	502	5,565	267	4,577
Retail trade.....	1,951	4,296	307,281	303,578	236,717	22,705	3,665	2,182	16,891	1,499	18,460
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	369	840	86,237	85,792	69,394	6,578	799	731	2,230	286	2,571
Automotive dealers.....	624	1,339	70,740	70,134	58,941	3,611	731	299	3,026	384	3,247
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade.....	622	1,378	105,946	103,844	79,006	7,559	1,295	888	8,035	550	8,355
Finance, insurance, and real estate.....	3,100	13,043	40,412	37,111	6,545	1,507	3,532	5,377	8,731	2,088	12,743
Finance.....	494	5,450	642	131	-	11	6	-	525	262	549
Insurance agents, brokers, and service.....	313	992	8,804	8,788	1,840	806	37	58	3,482	263	3,508
Real estate.....	2,293	6,601	30,966	28,192	4,705	690	3,489	5,319	4,724	1,563	8,686
Services.....	1,914	4,909	146,411	145,287	24,310	34,169	2,637	3,958	57,169	1,525	59,037
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	319	643	15,963	15,951	5,634	4,101	490	819	2,930	(*)	(*)
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	335	799	8,455	8,372	2,237	1,016	180	706	3,757	310	3,757
Automobile parking, repair, and services.....	388	801	17,185	17,040	10,129	5,226	326	439	3,869	336	3,964
Amusement and recreation services, including motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	209	580	45,810	45,726	1,678	8,932	603	577	24,725	204	24,756
Offices of physicians and surgeons.....	163	457	35,120	35,076	1,102	5,073	302	225	22,713	163	22,713
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	318	1,070	29,998	29,930	247	4,871	351	554	16,790	266	17,246
Other services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
KENTUCKY											
All industries.....	15,711	42,720	1,211,400	1,193,886	753,677	133,801	26,413	35,062	159,741	11,822	172,005
Agriculture, forestry, and fisheries.....	2,774	7,156	57,128	54,554	31,208	4,555	1,481	4,803	9,970	2,168	12,718
Farms.....	2,621	6,826	47,276	44,704	25,846	3,471	1,365	4,541	6,773	2,016	9,521
Field crop farms.....	1,445	4,145	20,792	19,013	10,700	1,653	796	2,167	3,657	1,117	4,744
Livestock farms.....	1,126	2,528	25,547	24,755	14,530	1,651	556	2,356	2,996	848	4,657
Other farms.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	286	1,659	34,461	34,171	19,931	6,607	823	1,999	2,692	(*)	(*)
Contract construction.....	1,270	2,873	105,304	105,043	72,425	20,068	1,523	3,474	10,972	1,004	12,354
General contractors.....	473	1,173	49,814	49,636	38,744	6,981	543	1,718	3,315	315	4,347
Special trade contractors.....	797	1,700	55,490	55,407	33,681	13,087	980	1,756	7,657	689	8,007
Manufacturing.....	485	1,106	50,551	50,198	34,184	10,074	1,184	1,444	5,630	371	5,935
Transportation, communication, electric, gas, and sanitary services.....	493	1,091	11,397	11,146	6,246	2,226	449	838	649	389	1,402
Wholesale and retail trade.....	4,904	10,982	715,362	709,947	536,977	49,888	14,557	6,467	53,549	3,668	56,519
Wholesale trade.....	522	1,251	161,894	160,481	130,395	6,953	1,519	1,153	11,013	434	11,683
Retail trade.....	4,360	9,671	542,046	538,119	398,808	41,448	12,755	5,066	42,237	3,217	44,481
General merchandise stores.....	460	1,166	45,378	45,051	34,102	4,110	1,354	732	2,355	307	2,776
Food stores.....	702	1,416	108,894	108,504	87,410	6,054	2,704	1,000	6,290	565	6,463
Automotive dealers.....	937	2,048	133,325	132,391	106,789	7,551	1,248	499	7,294	772	7,753
Apparel and accessory stores.....	354	844	35,034	34,619	22,869	2,706	993	120	4,142	251	4,333
Furniture, home furnishings, and equipment stores.....	326	751	38,294	37,885	24,950	4,363	1,073	567	3,598	276	3,740
Eating and drinking places.....	482	1,029	31,858	31,460	17,293	4,777	1,296	514	3,837	303	4,212
Other retail trade.....	1,099	2,417	149,363	148,209	105,395	11,887	4,087	1,634	14,721	743	15,204
Finance, insurance, and real estate.....	2,901	11,430	50,901	45,141	6,570	3,049	2,103	5,090	14,716	2,084	17,316
Finance.....	572	5,022	4,425	1,568	62	591	129	147	1221	308	1,092
Insurance agents, brokers, and service.....	310	1,177	19,860	19,745	4,739	1,973	276	328	7,295	310	7,295
Real estate.....	2,019	5,231	26,616	23,828	1,769	485	1,698	4,615	7,642	1,466	8,929
Services.....	2,598	6,423	186,296	183,686	46,136	37,334	4,293	10,947	61,563	1,934	62,841
Hotels, rooming houses, camps, and other lodging places.....	245	557	18,009	16,807	6,610	3,580	950	2,103	2,879	(*)	(*)
Personal services.....	630	1,466	38,893	37,732	17,695	10,655	970	1,996	6,273	505	6,449
Laundries and dry cleaning plants.....	320	721	23,977	23,903	12,643	9,365	727	1,353	2,582	220	2,744
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	290	665	17,934	17,655	5,134	1,751	153	4,085	5,706	239	5,718
Automobile parking, repair, and services.....	387	824	13,427	13,422	7,632	2,983	384	430	2,397	260	2,512
Amusement and recreation services, including motion pictures.....	183	366	11,355	11,338	5,906	2,648	394	1,257	118	(*)	(*)
Medical and health services.....	291	963	32,149	31,513	617	4,850	636	203	20,126	214	20,183
Offices of physicians and surgeons.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	340	984	24,598	24,561	157	3,257	357	270	13,470	263	13,589
Other services.....	232	598	29,901	29,658	2,385	7,610	449	603	10,730	232	10,730

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of		Receipts		Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
LOUISIANA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	11,029	33,836	1,251,849	1,212,909	693,731	149,644	22,156	41,791	186,144	8,289	207,609
Agriculture, forestry, and fisheries.....	1,724	5,010	72,827	70,896	31,464	8,871	994	6,810	16,008	1,332	17,379
Farms.....	1,527	4,560	62,297	62,085	26,496	7,583	744	6,522	14,730	1,219	15,893
Field crop farms.....	1,001	2,986	56,086	51,064	19,815	6,096	625	5,663	13,401	885	13,722
Livestock farms.....	438	1,067	6,433	6,441	3,898	385	74	556	612	274	1,336
Other farms.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	277	1,741	50,191	47,588	12,829	2,794	3,381	3,345	1,201	(*)	(*)
Contract construction.....	774	1,771	135,941	133,414	99,435	23,837	1,936	4,605	12,482	703	13,371
General contractors.....	331	699	91,886	91,309	70,137	13,850	1,229	5,612	5,522	297	5,973
Special trade contractors.....	443	1,072	44,055	42,105	29,298	8,987	707	993	6,960	406	7,398
Manufacturing.....	202	625	62,528	60,118	46,360	9,897	1,142	1,886	3,682	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	328	723	24,411	23,482	12,009	5,716	813	1,839	3,544	237	3,688
Wholesale and retail trade.....	2,564	6,003	563,458	556,641	447,785	39,149	5,490	5,066	26,219	1,943	27,891
Wholesale trade.....	353	910	145,383	144,299	123,617	6,596	1,171	1,163	4,528	224	5,116
Retail trade.....	2,204	5,078	411,501	405,803	318,754	32,141	4,346	3,839	21,304	1,712	22,388
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	527	1,232	198,348	196,343	165,370	13,933	1,582	2,533	6,292	469	6,515
Automotive dealers.....	364	768	72,372	71,641	59,007	9,959	414	348	3,033	301	3,115
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places.....	403	816	26,072	25,600	14,796	3,879	742	608	2,172	320	2,347
Other retail trade.....	549	1,260	65,798	65,200	48,690	5,047	732	662	4,500	318	4,976
Finance, insurance, and real estate.....	2,807	11,549	88,955	75,690	5,026	7,538	4,255	11,509	28,092	1,944	30,549
Finance.....	567	3,219	19,015	17,385	5,543	5,543	522	326	6,154	143	6,267
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	2,094	8,011	50,305	46,731	1,697	689	3,676	11,108	18,069	1,452	20,396
Services.....	2,325	6,274	253,432	246,974	42,823	52,842	4,145	7,323	94,830	1,811	96,548
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	317	831	19,328	19,047	11,134	1,324	177	1,461	2,564	(*)	(*)
Automobile parking, repair, and services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	374	1,244	84,655	84,263	5,889	16,664	992	800	44,163	341	44,410
Offices of physicians and surgeons.....	295	882	71,864	71,479	1,630	13,069	680	485	39,967	290	40,156
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	434	1,479	57,695	56,280	2,555	9,703	690	643	27,872	402	27,901
Other services.....	519	1,175	40,885	40,693	1,709	10,249	591	639	14,560	380	14,661
MARYLAND											
All industries.....	13,052	48,784	938,446	914,344	409,489	123,054	41,108	64,655	93,758	8,535	152,537
Agriculture, forestry, and fisheries.....	774	2,077	43,726	42,530	24,947	6,901	1,050	1,645	4,498	634	7,000
Farms.....	660	1,766	39,325	38,123	18,949	4,520	831	2,304	2,937	521	5,402
Field crop farms.....	369	1,122	19,237	18,626	10,046	3,683	568	1,135	1,068	315	3,117
Livestock farms.....	331	497	8,870	8,319	5,504	478	406	1,118	1,395	173	1,770
Other farms.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	732	1,527	62,339	60,090	43,559	12,322	1,244	1,185	7,952	570	9,046
General contractors.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors.....	266	1,187	37,320	37,228	26,610	9,038	1,214	763	5,071	432	6,074
Manufacturing.....	176	387	31,825	31,700	24,077	8,266	806	957	2,608	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.....	196	504	21,144	20,061	12,705	1,188	227	426	2,970	(*)	(*)
Wholesale and retail trade.....	3,215	8,370	358,750	354,796	265,619	29,047	4,536	3,160	28,506	1,965	31,030
Wholesale trade.....	326	555	101,115	100,376	82,561	5,482	996	560	5,706	133	6,023
Retail trade.....	2,889	7,815	257,635	254,420	178,227	23,991	3,540	2,598	22,800	1,817	24,531
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	502	1,098	56,229	55,543	41,984	3,696	444	480	6,248	502	6,248
Automotive dealers.....	330	667	55,101	53,971	43,343	4,758	573	538	4,848	276	5,050
Apparel and accessory stores.....	402	405	15,989	15,931	10,632	1,292	118	69	1,987	202	1,987
Furniture, home furnishings, and equipment stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places.....	483	1,094	35,797	35,461	17,587	6,574	797	620	4,204	343	4,526
Other retail trade.....	525	1,242	71,265	70,460	52,638	7,135	1,362	697	3,948	422	5,979
Finance, insurance, and real estate.....	6,107	31,594	223,513	208,789	4,622	15,349	27,087	50,740	119,687	3,002	27,527
Finance.....	1,738	14,331	14,649	9,824	1	1,965	981	277	16,237	852	7,246
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	4,249	17,087	203,966	194,401	3,237	12,735	26,053	50,344	114,737	2,056	18,854
Services.....	2,595	7,306	207,680	203,899	42,623	49,271	5,866	5,481	66,967	2,045	71,918
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	454	966	23,436	23,270	9,288	6,022	592	879	4,822	400	4,885
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	245	430	9,967	9,884	6,830	2,272	159	180	934	191	997
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	395	934	15,143	14,974	6,448	1,830	2,344	1,024	2,508	261	3,055
Automobile parking, repair, and services.....	264	563	24,252	23,723	10,482	4,055	285	655	4,515	207	5,076
Amusement and recreation services, including motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	278	858	36,748	36,691	1,558	6,634	362	314	20,514	224	20,526
Offices of physicians and surgeons.....	201	690	27,592	27,551	171	5,192	310	261	15,912	153	15,924
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	378	1,123	44,862	44,088	-	7,780	417	586	24,473	374	24,487
Other services.....	577	1,971	53,136	52,843	10,467	19,640	998	782	10,686	438	12,586

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4 —NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		
MICHIGAN	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	33,898	115,469	3,222,380	3,167,045	1,773,031	420,313	108,339	120,384	465,863	24,936	523,997
Agriculture, forestry, and fisheries.....	2,177	4,881	104,167	101,847	55,520	9,657	2,791	9,307	18,018	1,780	20,738
Farms.....	1,896	4,313	80,516	78,327	41,591	7,908	2,404	8,582	14,346	1,499	17,066
Field crop farms.....	522	1,168	18,521	18,037	8,801	3,255	510	1,703	4,756	373	5,175
Livestock farms.....	1,049	2,397	46,610	45,640	26,825	2,175	1,065	5,650	6,267	850	7,925
Other farms.....	325	748	15,385	14,650	5,965	2,478	829	1,229	3,323	276	3,966
Other agriculture, forestry, and fisheries.....	281	568	23,651	23,520	13,929	1,749	387	725	3,672	281	3,672
Mining.....	729	4,326	9,542	8,168	4,078	1,104	359	1,152	2,094	(*)	(*)
Contract construction.....	4,628	5,774	314,246	312,213	205,222	67,106	6,112	6,222	45,124	4,290	46,960
General contractors.....	694	1,636	141,681	140,038	105,999	24,136	1,801	2,459	10,933	642	11,785
Special trade contractors.....	1,934	4,138	172,565	172,175	99,223	42,970	4,311	3,763	34,191	1,648	35,175
Manufacturing.....	1,647	4,006	275,141	271,624	181,028	60,007	5,396	6,172	36,329	1,286	36,898
Transportation, communication, electric, gas, and sanitary services.....	337	1,839	29,235	29,117	15,809	7,153	1,010	2,150	2,815	233	3,592
Wholesale and retail trade.....	8,845	19,692	1,998,356	1,986,049	1,162,297	127,626	42,294	16,137	114,849	7,151	118,872
Wholesale trade.....	1,303	3,058	483,664	481,128	387,130	27,856	7,468	3,369	26,931	1,080	27,272
Retail trade.....	7,429	16,398	1,083,733	1,074,107	752,488	96,952	34,330	12,461	85,632	5,964	89,233
General merchandise stores.....	382	840	40,270	38,688	26,164	3,173	1,296	1,714	2,950	255	3,283
Food stores.....	960	2,069	229,709	228,726	176,121	16,736	7,377	1,966	13,027	841	13,330
Automotive dealers.....	1,564	3,348	249,165	247,444	194,256	15,592	6,434	1,744	13,230	1,272	13,868
Apparel and accessory stores.....	297	672	52,023	51,324	31,539	5,612	1,144	444	5,991	272	6,023
Furniture, home furnishings, and equipment stores.....	514	1,131	94,120	92,639	58,564	9,617	2,623	1,084	11,700	464	11,704
Eating and drinking places.....	1,776	3,859	128,811	127,799	58,720	24,306	7,014	2,787	16,004	1,511	16,820
Other retail trade.....	1,936	4,479	289,635	287,487	207,124	21,916	8,442	2,752	22,730	1,349	24,205
Finance, insurance, and real estate.....	10,416	56,432	298,742	272,421	25,049	20,893	37,619	60,958	20,107	6,167	61,302
Finance.....	2,900	29,770	40,325	22,994	42	9,141	4,704	695	6,476	1,368	15,172
Insurance agents, brokers, and service.....	326	1,021	26,017	25,991	9,489	2,516	155	344	6,370	277	6,466
Real estate.....	7,188	25,641	231,900	223,436	15,518	9,236	32,760	59,919	7,261	4,522	39,664
Services.....	7,043	17,840	591,746	584,401	122,948	126,767	12,751	18,286	230,798	5,897	234,045
Hotels, rooming houses, camps, and other lodging places.....	463	1,120	20,806	20,438	7,997	3,123	1,454	3,087	2,260	280	3,364
Personal services.....	1,454	3,125	86,230	84,441	36,421	24,880	4,249	16,284	1,278	1,278	16,683
Laundries and dry cleaning plants.....	665	1,433	40,848	39,411	18,357	13,085	1,304	2,316	7,064	589	7,206
Beauty and barber shops.....	497	1,005	19,875	19,847	9,731	9,731	534	403	3,708	447	3,731
Other personal services.....	292	687	25,507	25,183	8,333	2,616	1,003	1,530	5,512	242	5,746
Business services.....	1,265	3,237	57,398	56,468	24,258	13,023	1,516	2,662	13,424	988	13,692
Automobile parking, repair, and services.....	619	1,444	23,423	22,462	11,354	2,997	774	1,018	5,118	471	5,332
Amusement and recreation services, including motion pictures.....	421	992	29,163	27,510	12,275	4,113	956	2,365	4,467	214	5,258
Medical and health services.....	1,302	3,588	174,956	174,412	8,635	31,920	2,417	2,489	96,200	1,278	96,331
Offices of physicians and surgeons.....	941	2,414	122,206	121,795	1,916	19,153	1,413	1,140	76,043	917	76,774
Other medical and health services.....	361	1,174	52,750	52,617	6,719	12,767	1,004	1,349	19,557	361	19,557
Legal services.....	799	2,431	125,903	125,564	2,329	24,044	1,442	1,350	70,548	709	70,654
Other services.....	760	1,903	73,867	73,306	19,679	32,667	1,351	1,066	22,497	679	22,731
MINNESOTA											
All industries.....	19,297	53,249	1,398,275	1,365,414	747,123	147,511	37,179	51,605	231,659	15,560	259,665
Agriculture, forestry, and fisheries.....	5,525	12,321	130,820	125,959	59,808	4,686	4,305	13,334	30,276	4,895	33,393
Farms.....	5,392	11,977	122,512	117,867	55,679	3,366	4,197	13,212	27,476	4,788	30,538
Field crop farms.....	1,902	4,352	44,912	42,804	17,060	1,920	2,090	5,413	11,247	1,694	11,724
Livestock farms.....	3,124	6,867	76,305	73,964	38,094	1,311	2,044	7,722	16,017	2,806	18,485
Other farms.....	366	758	1,295	1,099	525	135	63	77	212	288	339
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	818	1,801	148,247	145,958	114,141	21,481	2,968	5,081	8,963	680	13,072
General contractors.....	290	627	90,318	89,803	69,006	13,777	1,544	2,439	5,147	258	5,748
Special trade contractors.....	528	1,174	57,929	56,155	45,135	7,704	1,424	2,642	3,816	422	7,324
Manufacturing.....	626	1,717	75,352	75,064	53,026	14,952	1,271	1,626	9,007	522	9,280
Transportation, communication, electric, gas, and sanitary services.....	230	471	1,549	1,257	6,994	2,656	318	595	1,080	(*)	(*)
Wholesale and retail trade.....	4,094	9,024	632,426	626,405	465,610	45,966	8,081	6,578	46,918	3,453	49,928
Wholesale trade.....	681	1,570	166,441	164,607	127,843	9,491	2,650	1,528	10,653	518	12,067
Retail trade.....	3,331	7,287	452,386	448,184	327,556	35,606	5,213	4,856	35,619	2,853	37,215
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	605	1,298	87,088	86,391	69,655	5,186	795	764	4,966	510	5,227
Automotive dealers.....	417	854	68,842	68,085	54,428	3,875	681	444	3,948	337	4,183
Apparel and accessory stores.....	287	685	40,273	39,924	25,198	3,923	326	258	4,796	260	4,816
Furniture, home furnishings, and equipment stores.....	246	522	27,145	26,961	18,511	2,255	359	393	2,710	219	2,795
Eating and drinking places.....	545	1,153	41,204	41,158	21,480	8,055	1,005	956	3,076	467	3,693
Other retail trade.....	1,116	2,476	139,318	137,407	99,987	8,519	1,743	1,507	14,788	971	15,093
Finance, insurance, and real estate.....	4,709	18,898	100,277	83,265	6,733	6,827	12,809	14,756	5,220	3,209	18,127
Finance.....	1,058	7,863	23,904	13,086	198	5,065	865	122	13,126	582	3,889
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	3,521	10,541	69,721	63,539	2,189	1,636	11,924	14,611	7,052	2,497	12,944
Services.....	3,179	8,107	277,163	275,169	35,471	50,253	6,937	7,926	131,067	2,593	132,135
Hotels, rooming houses, camps, and other lodging places.....	407	980	16,077	15,815	4,208	2,285	1,254	2,437	2,648	245	3,110
Personal services.....	219	443	14,257	14,137	7,886	5,256	399	449	3,377	(*)	(*)
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	397	851	15,052	14,967	6,418	2,672	360	792	2,842	319	2,887
Automobile parking, repair, and services.....	298	663	15,373	15,116	6,345	2,897	1,069	424	3,614	272	3,629
Amusement and recreation services, including motion pictures.....	420	948	13,347	12,914	5,036	1,451	1,545	1,135	2,012	263	2,245
Medical and health services.....	695	1,934	95,916	95,556	2,253	12,724	1,013	1,273	61,465	637	61,679
Offices of physicians and surgeons.....	488	1,423	77,098	76,826	434	9,315	632	735	52,242	457	52,309
Other medical and health services.....	207	511	18,818	18,730	1,839	3,409	381	538	9,223	180	9,372
Legal services.....	435	1,446	76,769	76,481	695	13,391	727	1,062	44,681	409	44,695
Other services.....	308	842	30,372	30,183	2,630	9,617	570	354	10,428	255	10,469

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MISSOURI											
All industries.....	21,550	63,307	1,876,919	1,839,579	1,076,482	19,590	32,165	59,624	288,962	16,511	322,666
Agriculture, forestry, and fisheries.....	5,750	13,638	202,120	195,670	1,577,778	7,764	3,852	13,831	22,609	4,304	37,352
Farms.....	5,422	12,805	161,467	155,166	99,322	6,418	3,537	12,767	17,900	4,086	32,143
Field crop farms.....	2,164	5,080	55,102	51,549	27,565	1,520	4,890	12,024	1,792	13,030	1,792
Livestock farms.....	2,903	6,934	97,659	95,284	66,825	3,266	1,709	7,297	5,354	2,072	17,956
Other farms.....	355	791	8,706	8,333	4,932	1,060	308	580	522	1,157	1,157
Other agriculture, forestry, and fisheries.....	328	833	40,653	40,504	4,656	1,346	315	1,064	4,709	218	5,209
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	929	1,959	115,530	114,887	79,939	27,351	3,026	4,193	12,434	785	14,448
General contractors.....	300	611	64,912	64,505	51,475	16,257	1,039	1,885	3,394	269	4,678
Special trade contractors.....	629	1,348	50,618	50,382	28,464	11,094	987	2,308	9,040	516	9,770
Manufacturing.....	628	1,585	94,995	99,524	62,147	17,515	1,421	2,029	10,514	575	10,540
Transportation, communication, electric, gas, and sanitary services.....	269	582	20,777	20,659	14,191	1,113	356	1,019	2,263	214	2,362
Wholesale and retail trade.....	4,950	10,880	899,906	892,026	690,205	64,983	10,279	7,941	61,350	3,982	66,533
Wholesale trade.....	737	1,620	182,714	281,507	241,722	12,136	2,024	1,536	10,042	586	13,248
Retail trade.....	4,185	9,204	615,380	608,707	447,126	52,729	8,237	6,392	51,205	3,368	53,182
General merchandise stores.....	215	561	26,965	26,793	20,425	1,748	257	258	2,367	187	2,376
Food stores.....	430	946	126,038	125,413	101,738	8,813	889	778	5,553	342	5,840
Automotive dealers.....	1,075	2,311	159,817	157,988	125,298	10,109	3,222	1,021	11,076	887	11,717
Apparel and accessory stores.....	284	597	32,482	31,181	20,374	4,428	363	270	3,780	225	3,820
Furniture, home furnishings, and equipment stores.....	173	354	29,896	29,414	21,463	2,014	377	434	2,668	(*)	(*)
Eating and drinking places.....	905	1,916	68,475	68,012	34,886	11,264	1,769	1,553	9,322	684	9,689
Other retail trade.....	1,103	2,519	171,707	169,906	122,942	14,353	2,360	2,078	16,439	904	16,634
Finance, insurance, and real estate.....	5,287	15,076	148,068	129,659	72,723	7,839	17,869	30,607	3,536	39,842	39,842
Finance.....	1,178	11,498	64,412	54,475	436	22,354	1,417	504	17,657	562	18,239
Insurance agents, brokers, and service.....	416	1,101	15,999	15,729	935	1,577	138	99	6,387	416	6,387
Real estate.....	3,693	11,477	67,657	59,455	1,772	3,791	6,284	17,266	6,563	2,558	15,216
Services.....	3,699	9,427	373,182	370,688	85,065	70,295	6,084	12,406	146,482	3,077	148,886
Hotels, rooming houses, camps, and other lodging places.....	392	978	25,833	25,569	10,165	5,375	1,218	2,852	3,429	311	3,709
Personal services.....	657	1,426	33,002	32,783	12,844	9,084	838	2,935	6,004	470	6,497
Laundries and dry cleaning plants.....	433	974	19,284	19,271	6,657	5,436	460	3,094	3,817	300	4,088
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	392	873	15,043	14,947	6,871	2,864	127	2,485	2,772	339	2,787
Automobile parking, repair, and services.....	327	734	23,636	23,439	14,427	3,350	428	704	3,068	300	3,149
Amusement and recreation services, including motion pictures.....	308	697	9,768	9,704	5,859	2,234	187	399	402	222	722
Medical and health services.....	485	1,409	101,233	100,931	1,049	17,106	935	809	62,515	458	62,631
Offices of physicians and surgeons.....	287	888	71,329	71,749	414	11,047	579	439	46,789	286	46,789
Other medical and health services.....	198	521	29,304	29,182	635	6,059	356	370	15,726	(*)	(*)
Legal services.....	609	1,936	83,574	82,981	1,148	10,088	767	1,618	52,289	555	53,261
Other services.....	529	1,374	81,093	80,334	32,702	20,194	1,484	604	16,003	422	16,130
NEW JERSEY											
All industries.....	31,188	102,323	2,253,168	2,208,974	1,114,755	284,992	79,968	90,950	387,664	23,024	431,873
Agriculture, forestry, and fisheries.....	1,299	3,225	63,261	58,376	34,385	11,231	2,625	3,817	12,135	888	16,204
Farms.....	981	2,537	50,814	45,943	7,383	9,556	3,378	3,345	8,443	673	12,212
Field crop farms.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock farms.....	363	805	10,144	9,434	5,705	1,078	793	1,031	825	260	1,946
Other farms.....	541	1,578	39,457	35,662	1,049	8,166	1,537	2,250	7,230	336	9,878
Other agriculture, forestry, and fisheries.....	318	688	12,447	12,433	7,002	1,675	247	472	3,692	215	3,992
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	1,857	3,814	147,783	146,159	95,319	22,752	2,848	2,582	29,333	1,519	29,983
General contractors.....	561	1,155	73,238	72,469	52,574	9,857	1,184	1,223	10,975	456	11,280
Special trade contractors.....	1,270	2,607	74,105	73,251	42,471	12,895	1,660	1,339	18,254	1,037	18,599
Manufacturing.....	1,217	4,858	225,320	224,134	148,469	59,835	5,007	4,026	28,317	1,110	32,335
Transportation, communication, electric, gas, and sanitary services.....	515	1,184	34,518	33,686	17,161	6,045	1,233	2,435	5,719	381	5,975
Wholesale and retail trade.....	7,634	17,197	974,198	966,191	703,954	69,028	11,941	11,781	88,010	6,613	90,986
Wholesale trade.....	780	1,416	235,946	233,811	184,794	16,634	3,457	2,758	14,293	728	14,616
Retail trade.....	6,792	14,623	719,870	714,055	504,341	50,919	9,255	8,820	72,105	5,823	74,758
General merchandise stores.....	419	936	39,983	38,545	25,062	3,225	350	491	4,428	290	4,528
Food stores.....	1,475	3,142	171,336	169,954	131,622	8,928	1,795	1,834	14,156	1,288	14,855
Automotive dealers.....	894	1,849	127,278	126,878	100,029	6,144	1,101	867	9,104	761	9,845
Apparel and accessory stores.....	570	1,206	71,031	70,705	46,579	5,774	802	671	8,566	518	8,624
Furniture, home furnishings, and equipment stores.....	414	853	59,920	58,980	40,869	5,141	817	623	5,240	362	5,299
Eating and drinking places.....	1,508	3,270	108,840	108,226	60,717	14,542	2,500	2,489	14,959	1,375	15,153
Other retail trade.....	1,512	3,367	141,482	140,767	100,063	7,165	1,828	1,845	15,652	1,229	16,454
Finance, insurance, and real estate.....	12,253	56,767	298,991	279,646	23,994	11,708	46,066	53,609	28,607	7,253	56,661
Finance.....	2,937	22,456	29,262	27,196	6,665	1,258	1,824	1,419	3,534	1,405	10,516
Insurance agents, brokers, and service.....	343	944	30,702	29,143	14,038	4,295	507	541	3,569	265	3,787
Real estate.....	8,973	33,367	239,027	233,307	3,291	6,155	43,735	51,649	21,504	5,583	42,358
Services.....	6,179	15,484	501,145	494,338	89,438	103,169	10,031	12,271	193,938	5,077	198,122
Hotels, rooming houses, camps, and other lodging places.....	244	523	11,914	11,862	3,404	2,027	939	1,538	1,011	(*)	(*)
Personal services.....	1,048	2,314	39,211	39,058	14,953	8,658	1,098	1,598	10,636	920	11,004
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	670	1,366	12,556	12,522	3,929	3,151	323	478	3,597	593	3,685
Other personal services.....	191	515	12,754	12,681	4,940	985	350	572	3,676	165	3,942
Business services.....	755	1,718	41,701	39,642	20,403	11,118	1,117	2,205	9,198	603	9,561
Automobile parking, repair, and services.....	499	1,137	23,095	22,676	13,894	3,489	653	1,433	2,809	317	2,956
Amusement and recreation services, including motion pictures.....	557	1,501	21,155	20,773	10,468	3,828	929	846	2,803	295	3,822
Medical and health services.....	716	1,964	94,482	94,267	3,745	14,134	1,372	1,806	53,570	687	53,591
Offices of physicians and surgeons.....	447	1,391	72,812	72,613	1,098	9,355	806	1,205	45,802	443	45,823
Other medical and health services.....	269	573	21,670	21,654	2,647	4,779	566	601	7,768	244	7,768
Legal services.....	1,112	3,261	169,658	168,871	7,181	32,784	2,085	1,401	85,435	1,086	85,545
Other services.....	1,348	3,066	99,929	97,189	15,390	27,131	1,838	1,444	30,498	1,059	31,148

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		
NEW YORK	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	86,763	333,104	10,792,629	10,260,912	3,767,669	2,043,599	465,294	405,814	1,749,708	64,821	2,048,917
Agriculture, forestry, and fisheries.....	4,049	10,087	192,511	185,814	99,049	19,924	6,209	21,725	12,214	2,974	34,643
Farms.....	3,555	8,653	159,858	153,773	86,040	17,493	5,698	17,792	8,800	2,581	26,267
Field crop farms.....	433	988	7,204	6,847	3,360	533	756	1,862	13,668	246	1,355
Livestock farms.....	2,202	5,156	107,783	105,030	61,105	8,780	3,033	12,326	7,933	1,695	16,219
Other farms.....	920	2,509	44,871	41,896	21,575	6,180	1,909	3,604	4,535	640	8,693
Other agriculture, forestry, and fisheries.....	494	1,434	32,653	32,041	13,009	4,431	511	3,933	3,414	393	8,376
Mining.....	180	1,348	10,696	10,542	10,708	285	119	300	17,253	(*)	(*)
Contract construction.....	3,257	6,984	420,505	418,046	334,697	95,191	8,401	5,875	30,923	2,924	48,496
General contractors.....	1,168	2,492	267,784	265,943	234,191	61,191	5,222	3,474	5,540	960	22,572
Special trade contractors.....	2,089	4,492	152,721	152,103	100,430	34,000	3,179	2,401	25,383	1,964	25,924
Manufacturing.....	3,748	8,437	720,617	717,686	514,802	171,459	14,352	8,791	71,452	3,305	78,183
Transportation, communication, electric, gas, and sanitary services.....	1,199	2,794	98,047	96,789	45,752	23,647	3,199	8,023	13,621	1,067	16,012
Wholesale and retail trade.....	18,932	41,037	2,972,513	2,956,292	2,272,161	175,946	35,039	22,763	219,811	15,763	232,932
Wholesale trade.....	3,770	8,578	1,433,521	1,426,528	1,184,646	68,568	11,033	5,730	70,337	3,088	77,231
Retail trade.....	15,083	32,256	1,520,106	1,510,648	1,072,498	105,939	23,822	16,956	148,126	12,617	154,345
General merchandise stores.....	809	1,813	108,210	107,988	74,056	1,417	2,063	11,138	646	11,777	11,777
Food stores.....	3,520	7,537	429,744	418,480	329,059	20,112	4,126	3,564	33,455	3,217	34,279
Automotive dealers.....	1,686	3,524	212,566	210,954	162,763	11,085	2,980	1,324	17,518	1,370	18,192
Apparel and accessory stores.....	956	2,103	112,954	111,866	69,509	10,367	1,769	709	16,145	856	16,534
Furniture, home furnishings, and equipment stores.....	695	1,539	72,927	72,018	47,617	7,297	1,124	773	6,841	554	7,146
Eating and drinking places.....	3,430	7,346	209,249	207,932	104,487	29,078	7,481	5,028	27,740	2,951	28,887
Other retail trade.....	3,987	8,434	384,156	381,410	285,007	20,844	4,925	3,495	35,289	3,023	37,530
Finance, insurance, and real estate.....	35,909	195,893	3,542,198	3,076,276	103,029	691,475	39,022	263,231	507,100	22,580	687,777
Finance.....	8,526	77,755	2,146,427	1,728,628	78,953	625,637	88,028	12,524	423,743	5,048	485,916
Insurance agents, brokers, and service.....	883	1,838	121,561	118,335	4,327	6,663	2,096	559	21,120	760	21,188
Real estate.....	26,500	116,300	1,274,210	1,229,313	19,749	59,175	248,898	250,148	62,237	16,772	180,673
Services.....	19,387	66,266	2,825,823	2,789,854	387,471	863,253	58,414	75,097	896,801	16,078	945,441
Hotels, rooming houses, camps, and other lodging places.....	808	3,915	75,732	75,109	27,268	16,969	6,138	6,348	821	489	7,765
Personal services.....	3,162	6,831	89,127	88,668	36,855	19,292	2,538	2,218	25,069	2,819	25,809
Laundries and dry cleaning plants.....	1,207	2,650	37,240	36,951	17,544	10,235	1,120	1,323	7,556	1,011	7,949
Beauty and barber shops.....	1,637	3,527	29,838	29,684	8,982	7,028	674	512	11,794	1,540	11,909
Other personal services.....	318	654	22,409	22,033	10,329	2,029	744	383	5,719	268	5,951
Business services.....	3,229	10,044	190,414	187,219	77,815	36,138	4,047	38,318	22,128	2,558	41,893
Automobile parking, repair, and services.....	752	1,530	41,934	41,594	24,998	5,648	1,118	946	7,636	620	7,936
Amusement and recreation services, including motion pictures.....	1,587	10,284	122,818	114,388	56,978	34,130	4,178	6,625	2,804	638	18,770
Medical and health services.....	2,647	9,659	515,507	512,277	52,101	122,669	10,494	6,481	193,147	2,457	195,477
Offices of physicians and surgeons.....	1,479	6,244	245,274	245,014	3,937	34,977	2,193	2,416	143,643	1,414	142,011
Other medical and health services.....	1,168	3,415	270,233	267,263	48,164	87,692	8,301	4,065	51,504	1,043	53,466
Legal services.....	3,575	12,189	781,784	775,348	4,264	200,411	11,129	387,096	3,376	387,790	387,790
Other services.....	3,627	11,314	1,008,511	995,251	107,192	427,996	18,772	7,499	258,100	3,121	260,001
NORTH CAROLINA											
All industries.....	19,329	61,075	1,496,400	1,475,542	905,528	166,742	28,261	39,506	217,254	15,572	225,306
Agriculture, forestry, and fisheries.....	2,626	6,687	87,727	86,121	49,223	7,831	1,712	6,212	13,043	2,171	14,547
Farms.....	2,280	5,946	59,710	58,157	29,389	4,889	1,359	5,128	9,893	1,852	11,323
Field crop farms.....	1,258	3,628	35,612	34,525	16,905	3,883	1,020	2,853	5,352	1,123	6,055
Livestock farms.....	724	1,668	17,772	17,449	9,279	631	238	1,916	2,667	458	3,391
Other farms.....	298	650	6,326	6,183	3,205	375	101	359	1,874	271	1,877
Other agriculture, forestry, and fisheries.....	346	741	28,017	27,964	19,834	2,942	353	1,084	3,150	319	3,224
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	1,198	2,550	105,258	104,580	74,140	15,584	1,333	2,015	14,706	1,071	15,061
General contractors.....	399	893	58,055	57,455	44,734	4,895	379	774	6,257	391	6,272
Special trade contractors.....	799	1,657	47,203	47,125	29,406	10,689	954	1,241	8,449	680	8,789
Manufacturing.....	948	2,133	113,065	112,035	73,690	23,443	2,229	4,535	13,283	807	13,774
Transportation, communication, electric, gas, and sanitary services.....	361	781	20,222	20,104	9,442	3,744	639	1,279	2,791	253	2,866
Wholesale and retail trade.....	5,744	12,948	829,943	821,217	636,542	58,316	13,598	8,296	47,823	4,524	50,772
Wholesale trade.....	847	2,303	300,497	296,579	237,867	20,308	3,692	2,647	15,522	777	15,876
Retail trade.....	4,784	10,384	520,730	516,023	393,065	36,915	9,706	5,485	31,460	3,639	34,028
General merchandise stores.....	447	1,030	40,803	40,415	31,510	2,561	682	962	1,038	286	1,420
Food stores.....	804	1,683	125,700	125,198	105,956	5,314	2,476	909	5,306	630	5,688
Automotive dealers.....	1,356	2,800	150,648	149,618	123,803	7,048	1,788	819	6,755	982	7,263
Apparel and accessory stores.....	298	675	18,687	18,417	12,207	1,932	617	104	1,664	219	1,671
Furniture, home furnishings, and equipment stores.....	364	830	37,293	36,828	24,893	2,789	820	426	4,352	357	4,357
Eating and drinking places.....	763	1,632	40,928	40,601	20,467	6,905	1,446	904	4,115	580	4,976
Other retail trade.....	752	1,734	106,671	104,946	74,229	10,366	1,877	1,361	8,230	583	8,653
Finance, insurance, and real estate.....	4,038	22,735	67,171	61,027	5,362	4,552	3,525	8,407	25,874	2,981	27,161
Finance.....	691	12,693	6,148	4,093	270	1,168	151	38	2,839	289	2,941
Insurance agents, brokers, and service.....	225	462	14,722	14,577	1,347	2,127	166	226	6,619	225	6,619
Real estate.....	3,122	9,580	46,301	42,357	3,745	1,257	3,208	8,143	16,416	2,467	17,601
Services.....	4,381	13,165	269,811	267,307	55,491	52,123	5,129	8,735	99,269	3,759	100,654
Hotels, rooming houses, camps, and other lodging places.....	352	715	14,002	13,538	6,881	2,605	404	818	1,609	273	1,730
Personal services.....	1,224	3,336	35,441	35,042	15,788	9,495	1,281	1,655	6,302	1,039	6,494
Laundries and dry cleaning plants.....	508	1,772	16,777	16,420	8,148	5,565	790	860	2,619	428	2,730
Beauty and barber shops.....	505	1,090	10,416	10,376	4,206	2,961	187	383	2,322	453	2,380
Other personal services.....	211	474	8,248	8,246	3,399	969	304	412	1,361	158	1,384
Business services.....	330	849	10,059	10,040	5,717	1,432	185	1,446	767	270	1,653
Automobile parking, repair, and services.....	579	1,186	29,303	28,446	17,517	4,246	975	1,681	3,418	473	3,521
Amusement and recreation services, including motion pictures.....	345	2,675	10,388	10,211	3,017	1,443	210	1,336	2,392	291	2,453
Medical and health services.....	533	1,640	88,270	87,826	2,286	14,100	843	490	47,073	502	47,092
Offices of physicians and surgeons.....	417	1,382	73,879	73,767	538	11,069	598	285	40,420	386	40,439
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	427	1,223	43,468	43,382	-	7,333	390	481	26,093	427	26,093
Other services.....	591	1,541	38,880	38,822	4,285	11,419	841	828	11,615	484	11,618

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
OHIO											
All industries.....	36,005	117,086	1,842,569	2,784,671	1,402,473	40,839	65,560	93,178	446,810	26,730	554,911
Agriculture, forestry, and fisheries.....	2,573	7,589	80,780	78,287	40,254	679	1,576	617	16,217	2,262	18,222
Farms.....	2,774	8,001	71,293	68,882	34,274	6,848	1,422	6,050	16,021	2,113	17,589
Field crop farms.....	1,161	3,367	15,762	14,737	6,729	934	602	1,116	3,773	795	4,810
Livestock farms.....	1,350	3,000	38,789	37,150	18,099	1,631	1,356	3,813	9,994	1,179	10,405
Other farms.....	663	1,614	16,742	16,395	7,146	682	462	811	1,554	(*)	(*)
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	643	4,340	37,860	36,979	14,448	4,476	1,085	3,110	5,523	397	7,251
Contract construction.....	2,363	5,257	251,482	240,384	170,398	40,116	4,179	4,701	36,125	1,934	39,924
General contractors.....	748	1,767	143,833	132,756	104,220	17,169	1,958	4,220	16,669	528	18,612
Special trade contractors.....	1,615	3,490	108,149	107,628	66,178	22,947	2,221	5,481	19,456	1,406	21,312
Manufacturing.....	1,107	2,759	151,950	150,183	10,139	3,838	1,820	3,621	18,453	859	20,836
Transportation, communication, electric, gas, and sanitary services.....	653	1,156	45,432	44,451	22,114	8,888	1,653	1,763	7,708	553	7,956
Wholesale and retail trade.....	8,782	19,111	1,682,411	1,255,967	93,030	98,310	16,783	1,629	108,626	7,523	111,637
Wholesale trade.....	1,016	2,431	37,541	36,717	19,844	20,984	3,704	3,621	25,498	900	26,202
Retail trade.....	7,767	16,680	871,628	864,621	61,191	77,326	12,834	1,093	80,326	6,523	82,633
General merchandise stores.....	252	529	43,916	43,103	30,853	4,855	1,000	664	2,518	227	2,593
Food stores.....	1,156	2,418	181,931	181,430	144,567	11,764	1,631	1,662	12,403	1,024	12,667
Automotive dealers.....	1,281	2,631	254,431	223,025	121,139	1,735	1,495	938	12,990	1,041	13,620
Apparel and accessory stores.....	335	757	45,038	43,816	28,747	4,693	558	410	6,072	310	6,110
Furniture, home furnishings, and equipment stores.....	648	1,398	69,714	69,333	46,629	6,385	1,075	759	7,153	549	7,218
Eating and drinking places.....	2,042	4,357	127,853	127,001	67,885	11,761	4,390	1,915	18,667	1,771	19,072
Other retail trade.....	1,958	4,374	178,745	176,700	121,071	13,882	1,685	1,945	20,723	1,607	21,353
Finance, insurance, and real estate.....	11,564	54,871	164,575	143,374	1,700	21,460	12,080	45,992	18,836	7,045	58,841
Finance.....	2,656	16,866	58,315	51,607	513	1,551	1,551	466	476	1,074	16,859
Insurance agents, brokers, and service.....	909	1,130	1,130	1,130	5,450	1,445	258	463	9,330	485	9,330
Real estate.....	8,399	26,875	181,013	167,445	4,737	6,833	10,471	45,063	9,982	5,486	32,652
Services.....	7,774	21,088	740,954	734,107	108,940	187,792	14,315	14,141	284,711	6,184	289,840
Hotels, rooming houses, camps, and other lodging places.....	310	1,131	12,176	11,684	1,034	1,095	445	1,734	1,987	187	2,281
Personal services.....	1,252	2,642	58,347	57,134	11,054	11,101	1,731	3,085	1,120	956	13,147
Laundries and dry cleaning plants.....	453	1,029	1,819	1,817	3,916	1,344	987	1,457	4,886	305	3,395
Beauty and barber shops.....	473	970	10,879	10,870	3,367	1,081	266	331	2,236	375	2,274
Other personal services.....	326	644	25,649	25,422	8,111	1,276	478	1,397	6,998	276	7,478
Business services.....	1,149	2,601	54,870	54,417	29,559	1,880	902	1,176	11,993	903	12,281
Automobile parking, repair, and services.....	853	2,427	34,091	33,631	20,710	1,863	778	800	7,393	679	7,967
Amusement and recreation services, including motion pictures.....	878	1,280	31,417	29,622	1,609	5,617	993	1,614	5,591	459	6,789
Medical and health services.....	1,161	2,117	161,432	160,538	5,939	26,091	4,430	1,767	89,361	1,039	90,642
Offices of physicians and surgeons.....	723	1,339	118,588	117,984	932	16,637	1,374	815	72,545	723	72,545
Other medical and health services.....	438	1,778	42,844	42,554	5,007	9,454	856	952	16,816	316	18,097
Legal services.....	1,132	2,141	177,821	177,002	855	23,176	1,255	1,255	100,452	1,079	100,525
Other services.....	1,039	1,958	110,700	109,659	15,130	9,769	1,111	55,854	882	56,208	
OKLAHOMA											
All industries.....	11,810	34,007	1,106,644	1,084,769	607,992	10,634	19,064	1,411	121,407	8,710	140,935
Agriculture, forestry, and fisheries.....	2,021	4,183	56,442	55,498	30,530	4,000	1,350	4,394	5,490	1,295	8,869
Farms.....	1,856	4,653	49,694	48,345	22,116	4,506	1,182	4,556	3,649	1,158	6,774
Field crop farms.....	618	1,684	10,762	9,906	5,057	867	65	1,473	981	372	2,397
Livestock farms.....	1,047	2,823	31,455	31,446	16,315	1,565	850	2,278	2,700	701	4,144
Other farms.....	191	486	7,421	7,192	1,744	74	67	413	1,322	(*)	(*)
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	456	1,780	46,156	44,085	17,708	7,798	1,575	4,158	1,340	264	6,993
Contract construction.....	671	1,432	91,645	90,779	69,479	16,065	1,576	2,019	8,052	554	10,167
General contractors.....	201	419	56,492	56,007	45,572	5,669	395	703	1,716	(*)	(*)
Special trade contractors.....	470	1,013	41,147	40,572	23,907	10,396	701	1,316	6,336	415	6,687
Manufacturing.....	363	3,414	57,465	56,808	4,278	8,470	807	1,807	4,675	300	5,027
Transportation, communication, electric, gas, and sanitary services.....	248	924	34,110	33,406	27,013	1,685	444	792	1,804	(*)	(*)
Wholesale and retail trade.....	7,759	16,118	585,434	579,339	422,294	40,048	6,813	5,150	25,508	1,990	29,051
Wholesale trade.....	475	1,052	104,353	103,001	16,711	10,883	1,556	1,805	7,980	373	8,255
Retail trade.....	7,273	15,035	374,432	369,718	287,457	29,163	4,034	3,266	17,384	1,607	20,613
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	218	442	53,081	52,838	4,751	3,412	500	407	1,842	132	2,060
Automotive dealers.....	564	1,165	135,442	133,883	115,871	7,308	1,006	637	3,451	416	4,538
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	281	684	32,139	31,429	21,428	3,353	492	445	2,975	223	3,270
Eating and drinking places.....	277	608	13,316	13,185	6,451	3,487	359	443	140	165	809
Other retail trade.....	705	1,616	106,400	104,899	78,729	8,346	1,290	1,046	6,639	475	7,007
Finance, insurance, and real estate.....	3,641	12,775	65,577	59,533	3,665	5,471	3,402	8,006	20,056	2,161	23,542
Finance.....	538	5,004	9,354	6,190	908	1,129	105	96	5,424	345	5,327
Insurance agents, brokers, and service.....	325	717	17,558	17,445	1,278	1,080	173	206	6,572	273	6,682
Real estate.....	2,778	7,034	38,165	35,898	1,479	2,662	3,124	7,704	8,060	1,543	11,333
Services.....	3,144	5,294	164,283	162,290	41,690	25,567	3,040	6,049	53,752	1,906	54,393
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	298	650	11,500	11,423	5,706	3,298	303	535	1,643	298	1,643
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	304	887	13,131	12,537	6,707	3,498	150	700	2,118	244	2,303
Automobile parking, repair, and services.....	496	1,004	19,777	19,159	9,419	3,382	419	1,373	3,667	411	3,860
Amusement and recreation services, including motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	177	448	33,768	33,684	1,211	6,845	547	578	17,759	171	17,768
Offices of physicians and surgeons.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	281	910	36,302	35,964	697	5,572	413	129	19,103	276	19,103
Other services.....	411	982	33,577	33,417	13,353	3,329	506	1,004	6,552	356	6,737

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Deprecia- tion	Net profit (less loss)	Number of partner- ships	Net profit (Thousand dollars)
	Partner- ships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		
OREGON	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	11,607	34,827	1,204,627	1,171,968	691,774	161,886	28,190	42,826	170,306	9,177	184,257
Agriculture, forestry, and fisheries.....	1,127	4,707	96,034	92,609	54,932	11,441	3,876	6,308	14,978	1,495	17,180
Farms.....	1,918	4,189	89,091	85,671	53,246	10,633	3,622	6,205	13,134	1,387	15,090
Field crop farms.....	806	1,815	26,048	23,952	11,481	2,380	1,525	2,544	6,063	655	6,654
Livestock farms.....	759	1,668	43,629	42,458	29,262	3,494	1,645	2,436	3,869	455	5,115
Other farms.....	353	706	19,414	19,261	12,503	4,759	452	1,225	3,202	277	3,321
Other agriculture, forestry, and fisheries.....	209	518	6,943	6,938	1,686	808	354	203	1,844	108	2,090
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	876	1,811	118,534	112,108	86,326	22,567	1,945	~690	9,140	756	11,704
General contractors.....	277	586	72,770	68,067	55,616	12,783	1,293	3,146	2,828	188	5,187
Special trade contractors.....	599	1,225	45,764	44,041	30,710	9,784	652	1,544	6,312	568	6,517
Manufacturing.....	921	1,204	224,831	221,758	148,325	38,946	5,860	7,693	25,911	729	26,793
Transportation, communication, electric, gas, and sanitary services.....	240	574	16,442	16,669	5,265	3,907	855	1,259	3,670	188	3,714
Wholesale and retail trade.....	2,579	5,686	499,940	484,517	364,896	43,472	6,145	5,423	32,052	2,276	33,592
Wholesale trade.....	433	1,007	178,831	177,189	146,172	10,237	1,746	1,463	6,821	317	7,832
Retail trade.....	2,145	4,677	320,557	316,779	218,254	33,107	4,399	4,157	25,230	1,958	25,734
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	208	425	58,959	58,727	47,005	3,806	455	541	3,316	203	3,321
Automotive dealers.....	433	986	82,979	81,809	65,132	5,559	685	518	4,350	411	4,405
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	191	441	38,271	37,660	24,947	3,734	538	287	3,565	191	3,565
Eating and drinking places.....	543	1,097	44,244	40,999	18,507	8,847	1,139	1,127	5,022	518	5,114
Other retail trade.....	530	1,127	79,796	78,509	49,782	9,251	1,354	1,545	7,807	451	8,088
Finance, insurance, and real estate.....	1,643	13,838	63,567	55,018	2,375	5,296	5,733	11,486	11,328	1,925	17,198
Finance.....	343	5,878	5,532	~413	1,205	868	94	9	1,586	411	2,340
Insurance agents, brokers, and service.....	196	580	18,746	18,554	603	3,617	276	499	8,255	196	8,255
Real estate.....	~504	7,380	39,289	33,046	567	811	5,363	10,978	1,487	1,318	6,603
Services.....	2,115	5,719	180,880	176,395	27,828	35,657	3,633	5,711	73,912	1,752	73,745
Hotels, rooming houses, camps, and other lodging places.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services.....	307	616	11,316	11,118	4,982	2,680	287	488	2,856	282	2,868
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	340	1,004	13,191	12,761	6,297	559	210	1,377	3,241	238	3,281
Automobile parking, repair, and services.....	212	504	9,057	7,867	3,450	1,013	236	640	1,428	(*)	(*)
Amusement and recreation services, including motion pictures.....	193	481	10,907	8,523	3,359	1,571	476	668	2,595	(*)	(*)
Medical and health services.....	235	712	44,365	~443	~435	8,218	691	640	23,078	235	23,078
Offices of physicians and surgeons.....	178	553	38,328	38,326	925	6,343	528	470	21,470	178	21,470
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	235	927	38,927	38,716	-	7,545	519	472	22,854	235	22,854
Other services.....	480	1,140	46,510	46,331	3,083	12,507	814	770	15,913	454	15,927
PENNSYLVANIA											
All industries.....	45,240	171,957	4,355,920	4,275,338	2,537,893	599,496	93,612	158,131	545,946	34,427	626,144
Agriculture, forestry, and fisheries.....	2,717	2,942	67,597	64,217	34,184	7,094	1,500	6,047	13,071	1,902	14,934
Farms.....	2,315	2,105	55,293	52,235	28,321	4,951	1,326	5,521	10,033	1,597	11,845
Field crop farms.....	335	800	5,629	4,729	2,727	349	328	578	581	183	774
Livestock farms.....	1,619	2,535	39,706	37,589	~9,115	2,777	737	4,312	8,116	1,230	9,029
Other farms.....	361	770	9,958	9,917	~679	2,325	261	631	1,336	184	2,042
Other agriculture, forestry, and fisheries.....	402	837	12,004	11,982	5,863	2,143	174	526	3,038	305	3,089
Mining.....	1,210	6,929	98,993	95,434	51,523	20,906	2,419	7,848	16,213	894	10,724
Contract construction.....	3,627	7,832	342,486	339,546	238,253	79,540	6,460	6,996	46,503	3,192	50,345
General contractors.....	1,065	~314	149,266	147,024	114,106	27,994	2,366	3,087	17,185	933	17,422
Special trade contractors.....	~562	5,518	194,220	192,522	124,147	51,546	4,094	4,909	29,318	2,259	32,923
Manufacturing.....	2,379	6,030	567,315	562,704	396,264	111,884	9,287	31,265	42,270	1,912	46,518
Transportation, communication, electric, gas, and sanitary services.....	739	1,726	81,351	76,462	40,112	25,243	3,440	5,348	9,254	606	10,438
Wholesale and retail trade.....	13,748	31,010	2,168,497	2,144,324	1,611,947	163,768	22,497	24,116	161,502	11,421	167,740
Wholesale trade.....	2,621	6,637	717,584	711,135	567,278	43,752	5,343	5,748	48,824	2,185	49,763
Retail trade.....	10,750	24,373	1,352,498	1,335,321	969,204	112,491	16,107	17,391	106,140	8,860	111,431
General merchandise stores.....	688	1,573	77,861	76,809	53,982	6,985	782	1,654	6,172	560	6,432
Food stores.....	1,677	3,545	331,977	320,149	222,608	17,805	1,998	2,896	16,897	1,478	17,317
Automotive dealers.....	1,650	3,644	343,689	340,217	284,657	20,135	2,345	1,997	14,499	1,286	15,799
Apparel and accessory stores.....	593	1,249	90,053	88,930	59,611	8,771	803	923	9,182	515	9,604
Furniture, home furnishings, and equipment stores.....	616	1,552	98,606	93,557	60,644	9,917	1,869	1,027	9,141	531	9,585
Eating and drinking places.....	2,975	6,364	164,056	162,215	84,785	23,214	3,844	4,675	23,618	2,531	24,628
Other retail trade.....	2,551	5,584	296,256	293,444	202,917	25,664	4,466	4,219	26,631	1,959	28,066
Finance, insurance, and real estate.....	12,062	88,563	364,089	334,873	15,968	44,979	34,857	57,100	51,149	7,252	87,564
Finance.....	2,329	59,992	88,569	66,453	60	23,710	1,746	456	30,462	1,162	37,460
Insurance agents, brokers, and service.....	310	766	34,937	34,775	10,093	4,876	376	244	8,418	258	8,472
Real estate.....	9,423	27,805	240,583	233,645	5,815	16,393	32,735	56,400	12,269	5,832	41,632
Services.....	8,655	23,617	664,505	657,398	148,626	146,082	13,145	19,461	228,163	7,196	237,613
Hotels, rooming houses, camps, and other lodging places.....	498	1,302	32,558	31,818	14,997	6,306	1,295	2,807	4,385	418	4,606
Personal services.....	1,646	4,036	74,386	73,353	32,345	18,019	2,041	4,786	13,553	1,473	13,825
Laundries and dry cleaning plants.....	544	1,652	26,666	26,316	12,176	8,549	915	2,173	3,656	395	3,917
Beauty and barber shops.....	699	1,447	15,298	15,160	5,900	5,073	382	354	4,631	699	4,631
Other personal services.....	403	937	32,422	31,877	14,269	4,397	744	2,259	5,266	379	5,277
Business services.....	1,083	3,856	49,536	49,026	25,864	14,260	971	1,244	5,456	723	9,658
Automobile parking, repair, and services.....	1,302	~382	51,506	51,198	32,802	7,864	1,157	1,648	8,126	921	9,211
Amusement and recreation services, including motion pictures.....	833	2,359	24,791	24,384	10,309	4,209	619	3,601	1,310	544	4,596
Medical and health services.....	1,188	2,791	133,196	132,690	3,876	21,277	1,643	1,721	73,427	1,131	73,649
Offices of physicians and surgeons.....	893	2,137	109,745	109,361	1,361	13,159	974	973	66,783	865	66,786
Other medical and health services.....	295	654	23,451	23,329	2,515	8,118	669	748	6,644	266	6,863
Legal services.....	812	3,004	164,371	163,036	~529	34,170	2,683	2,047	91,603	811	91,628
Other services.....	1,293	3,387	134,161	131,933	25,904	39,977	2,736	1,607	29,803	1,175	30,440

Footnotes at end of table.

Business Returns/1968 • Partnerships

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

Industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Part of sales and operating expenses	Payroll	Taxes	Depreciation	Net profit (less losses)	Number of partnerships	Net profit
	Partnerships	Partners	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
TEXAS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	18,562	50,110	1,777,274	1,755,780	1,157,711	173,637	7,207	41,000	227,545	13,765	244,699
Agriculture, forestry, and fisheries.....	2,651	6,180	80,954	78,903	49,640	5,102	1,359	4,871	1,797	1,698	10,033
Farms.....	2,311	5,711	33,714	33,979	19,775	3,333	617	3,717	4,820	1,478	6,261
Field crop farms.....	634	1,671	13,037	15,687	6,767	925	170	1,194	1,692	502	1,911
Livestock farms.....	1,677	4,040	15,753	14,866	10,918	611	242	1,300	1,897	739	2,745
Other farms.....	343	766	6,499	6,428	2,056	747	104	477	1,231	237	1,605
Other agriculture, forestry, and fisheries.....	440	1,063	45,240	44,924	28,866	3,769	1,084	1,019	1,977	220	3,772
Mining.....	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Contract construction.....	1,157	2,444	171,526	169,804	100,470	11,981	2,747	4,069	15,904	933	18,083
General contractors.....	565	1,210	114,718	113,787	64,166	11,798	1,695	1,474	8,812	479	10,748
Special trade contractors.....	592	1,234	56,808	56,017	36,304	1,183	1,052	1,595	7,092	454	7,335
Manufacturing.....	550	1,063	11,453	111,836	3,701	10,383	1,588	4,495	2,099	412	8,863
Transportation, communication, electric, gas, and sanitary services.....	302	651	15,891	15,868	1,114	1,085	488	1,356	262	(*)	(*)
Wholesale and retail trade.....	5,588	1,371	1,003,645	1,003,645	593,867	63,700	9,468	7,596	51,097	4,372	55,815
Wholesale trade.....	924	1,061	316,877	316,877	170,639	14,704	2,034	2,031	10,345	795	11,262
Retail trade.....	4,664	10,649	686,768	673,853	423,228	49,000	7,434	5,565	40,752	3,577	43,885
General merchandise stores.....	238	516	32,762	32,162	14,711	1,708	463	513	2,340	178	2,913
Food stores.....	837	1,801	167,121	167,519	104,723	9,617	1,001	1,149	6,181	627	6,715
Automotive dealers.....	1,339	2,546	217,497	217,652	117,434	11,402	1,177	968	10,696	1,110	11,493
Apparel and accessory stores.....	399	842	25,934	25,331	14,711	1,397	446	191	4,716	341	2,779
Furniture, home furnishings, and equipment stores.....	319	771	43,479	43,657	23,362	2,301	611	52	4,790	251	3,882
Eating and drinking places.....	497	1,020	33,179	33,407	15,407	3,869	764	415	1,901	485	2,277
Other retail trade.....	1,015	2,440	169,266	166,979	104,768	14,383	1,058	1,842	12,470	769	13,796
Finance, insurance, and real estate.....	4,293	10,354	37,701	79,160	6,449	3,332	6,800	11,816	23,095	3,985	27,952
Finance.....	685	1,300	1,362	606	317	317	90	109	1,120	553	5,377
Insurance agents, brokers, and service.....	196	548	14,467	14,300	7,730	2,329	134	142	5,582	196	5,582
Real estate.....	3,412	10,776	61,873	56,790	4,392	4,767	6,661	11,675	1,399	2,336	16,993
Services.....	3,937	9,000	290,285	288,011	167,268	51,270	3,217	8,418	119,339	3,153	121,452
Hotels, rooming houses, camps, and other lodging places.....	551	644	17,705	16,261	9,440	3,785	411	1,144	734	168	1,191
Personal services.....	995	1,907	28,489	28,111	11,010	3,074	373	1,211	1,447	808	4,282
Laundries and dry cleaning plants.....	619	1,006	18,938	18,754	6,134	4,946	617	1,000	1,211	485	2,702
Beauty and barber shops.....	318	636	17,094	16,096	5,198	1,721	179	141	1,033	265	1,077
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	411	859	27,129	27,708	15,130	3,544	471	411	7,122	274	7,338
Automobile parking, repair, and services.....	460	1,000	17,294	27,565	16,042	4,151	61	71	4,137	280	4,581
Amusement and recreation services, including motion pictures.....	354	839	13,701	13,344	4,928	1,779	584	691	4,814	293	2,965
Medical and health services.....	679	1,490	109,328	109,417	953	17,169	1,110	1,500	63,799	633	63,799
Offices of physicians and surgeons.....	480	1,160	84,608	84,608	55	1,268	16	1,090	51,803	454	51,803
Other medical and health services.....	199	330	24,720	24,809	898	4,901	404	410	11,996	199	11,996
Legal services.....	244	1,455	44,171	44,171	134	4,473	113	454	30,114	342	30,408
Other services.....	388	846	17,250	19,761	4,180	5,795	36	411	6,907	335	6,998
TEXAS	62,440	100,315	1,816,277	1,816,107	1,109,713	173,540	11,745	185,842	607,726	41,976	841,160
Agriculture, forestry, and fisheries.....	11,994	29,436	569,761	546,615	321,342	49,561	12,064	44,877	44,761	6,923	79,011
Farms.....	10,666	26,007	487,772	466,178	275,442	42,300	8,946	41,279	36,345	6,375	68,276
Field crop farms.....	3,001	7,728	189,338	180,354	84,070	18,304	1,753	11,753	33,711	3,407	37,601
Livestock farms.....	6,664	17,279	271,996	259,109	153,266	24,065	6,662	20,665	4,073	3,433	27,964
Other farms.....	983	2,000	47,038	36,715	17,110	1,931	661	1,351	1,439	394	2,711
Other agriculture, forestry, and fisheries.....	1,228	3,429	81,989	80,437	46,003	11,261	708	1,998	8,286	548	10,735
Mining.....	1,487	10,000	447,791	312,474	104,093	27,404	1,747	19,333	51,398	992	94,700
Contract construction.....	1,151	2,444	576,499	568,140	343,439	113,268	2,545	4,069	51,631	1,470	56,438
General contractors.....	1,439	2,900	401,480	398,886	211,113	61,085	2,745	4,195	29,325	1,023	32,483
Special trade contractors.....	1,682	1,544	175,019	169,254	132,326	52,183	700	4,474	22,306	1,447	23,955
Manufacturing.....	1,374	1,078	314,237	111,671	117,729	51,569	1,001	1,918	21,468	1,086	33,322
Transportation, communication, electric, gas, and sanitary services.....	805	1,807	98,887	95,631	5,382	10,064	1,161	5,845	8,916	481	11,789
Wholesale and retail trade.....	11,407	1,000	1,003,645	1,003,645	593,867	13,811	9,091	4,999	10,185	8,312	137,130
Wholesale trade.....	1,104	1,061	316,877	316,877	170,639	14,704	2,034	2,031	10,345	795	11,262
Retail trade.....	10,303	11,939	686,768	673,853	423,228	49,000	7,434	5,565	40,752	3,577	43,885
General merchandise stores.....	513	1,161	32,762	32,162	14,711	1,708	463	513	2,340	178	2,913
Food stores.....	1,206	2,546	167,121	167,519	104,723	9,617	1,001	1,149	6,181	627	6,715
Automotive dealers.....	1,161	2,546	217,497	217,652	117,434	11,402	1,177	968	10,696	1,110	11,493
Apparel and accessory stores.....	540	1,339	25,934	25,331	14,711	1,397	446	191	4,716	341	2,779
Furniture, home furnishings, and equipment stores.....	802	1,771	43,479	43,657	23,362	2,301	611	52	4,790	251	3,882
Eating and drinking places.....	497	1,020	33,179	33,407	15,407	3,869	764	415	1,901	485	2,277
Other retail trade.....	1,015	2,440	169,266	166,979	104,768	14,383	1,058	1,842	12,470	769	13,796
Finance, insurance, and real estate.....	4,293	10,354	37,701	79,160	6,449	3,332	6,800	11,816	23,095	3,985	27,952
Finance.....	4,102	1,300	1,362	606	317	317	90	109	1,120	553	5,377
Insurance agents, brokers, and service.....	1,338	548	14,467	14,300	7,730	2,329	134	142	5,582	196	5,582
Real estate.....	15,756	10,776	61,873	56,790	4,392	4,767	6,661	11,675	1,399	2,336	16,993
Services.....	10,134	29,640	290,285	288,011	167,268	51,270	3,217	8,418	119,339	3,153	121,452
Hotels, rooming houses, camps, and other lodging places.....	484	1,161	17,705	16,261	9,440	3,785	411	1,144	734	168	1,191
Personal services.....	1,610	1,907	28,489	28,111	11,010	3,074	373	1,211	1,447	808	4,282
Laundries and dry cleaning plants.....	588	1,006	18,938	18,754	6,134	4,946	617	1,000	1,211	485	2,702
Beauty and barber shops.....	825	1,776	17,094	16,096	5,198	1,721	179	141	1,033	265	1,077
Other personal services.....	197	643	17,339	17,331	7,194	1,347	361	671	1,219	123	1,485
Business services.....	1,098	2,543	27,129	27,708	15,130	3,544	471	411	7,122	274	7,338
Automobile parking, repair, and services.....	1,005	1,809	17,294	27,565	16,042	4,151	61	71	4,137	280	4,581
Amusement and recreation services, including motion pictures.....	606	1,379	13,701	13,344	4,928	1,779	584	691	4,814	293	2,965
Medical and health services.....	1,105	2,491	109,328	109,417	953	17,169	1,110	1,500	63,799	633	63,799
Offices of physicians and surgeons.....	642	1,072	84,608	84,608	55	1,268	16	1,090	51,803	454	51,803
Other medical and health services.....	463	1,419	24,720	24,809	898	4,901	404	410	11,996	199	11,996
Legal services.....	1,217	1,957	44,171	44,171	134	4,473	113	454	30,114	342	30,408
Other services.....	4,159	2,395	169,892	161,556	19,111	49,535	8,543	7,799	45,429	1,652	46,968

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		
VIRGINIA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	14,847	45,644	1,071,328	1,045,936	533,216	150,803	24,586	48,014	184,217	10,586	208,640
Agriculture, forestry, and fisheries.....	2,031	4,786	73,263	70,476	47,358	9,117	1,423	6,033	5,720	1,439	10,477
Farms.....	1,896	4,490	58,697	57,620	40,667	4,446	1,150	5,813	1,365	1,330	6,119
Field crop farms.....	540	1,547	9,295	9,012	6,050	1,033	369	1,687	1,957	361	1,081
Livestock farms.....	989	2,080	41,901	41,377	31,419	2,039	560	3,255	2,140	706	3,697
Other farms.....	367	863	7,501	7,231	3,198	1,374	221	871	182	263	1,341
Other agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining.....	173	365	29,031	28,320	15,978	7,837	760	2,205	2,060	(*)	(*)
Contract construction.....	1,450	3,166	122,513	121,815	85,863	25,294	2,041	3,118	16,163	1,237	16,572
General contractors.....	543	1,243	67,876	67,474	49,341	8,097	802	1,984	6,936	489	7,108
Special trade contractors.....	907	1,923	54,637	54,341	36,522	17,197	1,239	1,134	9,227	748	9,464
Manufacturing.....	306	730	31,179	30,958	22,998	6,757	448	992	3,146	227	3,323
Transportation, communication, electric, gas, and sanitary services.....	349	761	16,340	16,331	7,923	2,827	446	1,020	4,182	272	4,291
Wholesale and retail trade.....	3,299	7,138	430,586	415,341	311,322	36,141	4,577	5,192	29,467	2,441	31,332
Wholesale trade.....	510	1,170	92,137	91,287	71,839	7,463	1,141	1,207	6,173	349	6,558
Retail trade.....	2,759	5,906	320,542	316,163	233,121	27,903	3,346	3,915	23,150	2,088	24,558
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	558	1,155	79,617	78,114	66,005	3,893	645	683	3,979	475	4,122
Automotive dealers.....	656	1,336	95,334	94,140	75,847	6,960	750	906	3,196	465	3,842
Apparel and accessory stores.....	201	475	18,894	18,671	12,550	1,743	159	168	1,616	(*)	(*)
Furniture, home furnishings, and equipment stores.....	251	519	27,439	26,519	15,841	3,309	334	321	3,932	225	3,944
Eating and drinking places.....	375	761	20,797	20,616	11,702	3,846	374	502	1,925	271	2,074
Other retail trade.....	539	1,272	62,174	61,304	39,526	7,231	679	1,142	6,792	383	6,927
Finance, insurance, and real estate.....	3,659	19,100	107,228	94,512	2,372	7,145	8,852	18,564	10,759	1,911	23,543
Finance.....	731	7,448	11,937	3,539	-	973	327	81	6,265	319	8,917
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	2,800	11,319	91,281	86,979	2,372	5,366	8,489	18,399	2,525	1,490	12,657
Services.....	3,475	9,361	268,980	265,339	39,402	55,229	5,991	10,782	111,656	2,818	115,869
Hotels, rooming houses, camps, and other lodging places.....	277	984	17,773	17,264	6,645	3,360	836	2,359	956	(*)	(*)
Personal services.....	706	1,491	24,959	24,800	12,420	5,202	481	1,087	6,574	577	6,799
Laundries and dry cleaning plants.....	189	457	8,228	8,201	4,803	1,444	172	380	785	(*)	(*)
Beauty and barber shops.....	313	626	8,216	8,136	4,082	3,120	200	240	2,314	313	2,314
Other personal services.....	204	408	8,515	8,463	3,535	638	109	467	3,475	(*)	(*)
Business services.....	466	1,345	13,758	12,677	5,515	3,216	517	1,462	1,249	286	3,805
Automobile parking, repair, and services.....	361	826	21,309	20,984	9,812	2,131	995	2,958	3,932	336	3,940
Amusement and recreation services, including motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	436	1,194	68,461	68,152	1,112	9,101	820	450	46,526	436	46,526
Offices of physicians and surgeons.....	300	861	58,084	57,822	1,032	7,418	677	285	40,671	300	40,671
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	441	1,518	61,702	61,103	(*)	12,232	922	813	35,275	441	35,275
Other services.....	608	1,515	54,787	54,255	1,925	19,143	1,133	801	15,212	503	15,463
WASHINGTON											
All industries.....	17,892	66,179	1,277,172	1,222,728	618,564	196,727	45,382	62,216	169,729	11,598	237,409
Agriculture, forestry, and fisheries.....	2,347	5,805	1,651,9	1,21,648	69,052	20,547	3,673	9,482	14,262	1,577	20,457
Farms.....	1,838	4,679	98,151	93,483	51,247	16,169	3,068	8,332	10,895	1,330	16,898
Field crop farms.....	702	1,684	39,794	39,014	19,615	6,973	1,451	4,001	4,281	546	7,526
Livestock farms.....	991	1,733	37,443	33,841	20,053	3,595	904	2,919	4,514	449	5,333
Other farms.....	545	1,262	20,914	20,628	11,579	5,601	713	1,412	2,100	335	4,039
Other agriculture, forestry, and fisheries.....	509	1,126	28,368	28,165	17,805	4,378	605	1,150	3,367	247	3,559
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	851	2,071	146,750	143,498	99,979	27,920	3,126	2,435	19,273	749	20,585
General contractors.....	370	931	110,713	107,920	81,594	21,520	1,987	1,427	11,416	292	12,588
Special trade contractors.....	481	1,140	36,037	35,578	18,385	6,400	1,139	1,008	7,857	457	7,997
Manufacturing.....	746	1,631	84,647	84,003	49,424	15,928	2,678	3,389	11,913	643	12,099
Transportation, communication, electric, gas, and sanitary services.....	291	1,096	18,861	18,451	8,898	3,823	1,040	1,170	4,043	189	4,436
Wholesale and retail trade.....	2,998	7,191	496,111	488,733	337,616	58,081	9,039	6,093	32,949	2,192	38,622
Wholesale trade.....	710	1,780	141,470	139,061	103,935	11,261	2,344	1,080	8,825	520	10,686
Retail trade.....	2,210	5,255	344,273	339,313	226,942	45,560	6,492	4,891	23,617	1,618	27,070
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	383	786	54,779	54,330	42,344	3,367	724	627	2,768	298	3,181
Automotive dealers.....	608	1,778	110,945	109,807	82,616	11,807	1,430	705	8,815	544	9,086
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places.....	553	1,174	53,894	52,998	21,221	15,937	1,947	1,730	2,566	333	4,521
Other retail trade.....	379	833	58,644	57,715	39,569	6,992	1,140	755	4,299	253	4,810
Finance, insurance, and real estate.....	7,188	37,802	127,317	93,952	8,575	3,943	17,163	32,151	18,092	3,438	30,048
Finance.....	1,806	10,175	13,196	7	-	61	1,488	358	5,948	902	9,349
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	5,242	27,347	104,962	84,849	5,668	2,688	15,507	31,611	126,011	2,396	18,728
Services.....	3,445	10,506	274,482	270,072	43,563	66,068	8,621	7,227	105,229	2,808	110,989
Hotels, rooming houses, camps, and other lodging places.....	246	540	10,858	10,652	3,758	2,044	1,061	868	1,665	197	2,085
Personal services.....	599	1,198	25,326	25,243	12,892	8,702	1,037	1,120	3,932	511	4,451
Laundries and dry cleaning plants.....	363	798	15,318	15,316	7,147	5,993	804	899	2,140	339	2,612
Beauty and barber shops.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	678	2,026	20,519	18,678	12,178	5,393	600	1,211	1,104	416	3,639
Automobile parking, repair, and services.....	238	993	11,131	10,899	5,496	1,764	362	1,325	2,250	166	2,647
Amusement and recreation services, including motion pictures.....	271	1,621	4,882	4,834	1,863	569	315	429	755	176	962
Medical and health services.....	577	1,533	86,729	86,610	514	19,797	963	43,280	523	44,629	41,055
Offices of physicians and surgeons.....	436	1,090	70,386	70,303	427	13,195	1,633	662	39,855	412	41,055
Other medical and health services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services.....	495	1,576	66,213	64,982	329	12,087	1,482	746	40,841	495	40,841
Other services.....	381	1,019	48,824	48,174	6,533	15,712	1,367	565	11,402	324	11,735

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WISCONSIN:											
All industries.....	18,560	54,611	1,113,300	1,187,830	600,324	139,509	33,987	45,832	207,996	13,537	231,734
Agriculture, forestry, and fisheries.....	3,778	9,064	87,425	85,449	37,951	6,003	2,841	8,403	21,958	2,752	24,699
Farms.....	3,491	8,406	75,030	73,069	35,520	5,064	2,731	7,756	17,693	2,519	20,159
Field crop farms.....	563	1,390	3,803	3,526	1,308	237	398	537	582	240	1,240
Livestock farms.....	2,302	5,538	49,336	48,225	32,141	1,180	1,736	5,544	12,975	1,954	13,701
Other farms.....	627	1,472	21,891	21,318	10,071	3,647	597	1,875	4,136	325	5,218
Other agriculture, forestry, and fisheries.....	286	658	12,395	12,380	4,331	939	110	447	4,262	233	4,540
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	1,023	2,276	78,644	78,056	46,156	11,297	1,372	2,595	15,526	868	15,833
General contractors.....	265	636	23,704	29,307	19,945	4,372	441	801	3,989	191	4,133
Special trade contractors.....	758	1,650	48,940	48,749	26,311	6,925	831	1,794	11,537	677	11,700
Manufacturing.....	688	1,764	130,364	129,398	94,648	19,261	1,971	2,915	10,686	457	11,725
Transportation, communication, electric, gas, and sanitary services.....	249	501	19,820	19,765	9,772	5,133	653	1,693	3,330	221	3,372
Wholesale and retail trade.....	4,239	9,515	557,516	552,655	397,444	44,025	7,584	6,530	46,067	3,487	47,777
Wholesale trade.....	438	1,066	118,942	117,837	92,406	6,873	1,002	1,207	7,205	382	7,278
Retail trade.....	3,735	8,227	433,416	429,767	301,707	36,617	6,477	5,260	38,232	3,066	39,867
General merchandise stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores.....	328	679	68,244	67,932	53,703	4,756	481	528	4,579	296	4,674
Automotive dealers.....	559	1,198	98,907	98,148	80,028	4,996	1,064	593	6,201	447	6,368
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	194	395	19,577	19,468	13,547	1,355	248	249	753	(*)	(*)
Eating and drinking places.....	1,342	2,941	71,502	70,651	34,697	10,887	2,338	1,947	10,367	1,091	11,050
Other retail trade.....	1,125	2,521	134,681	133,768	93,177	10,937	1,885	1,285	13,489	936	13,811
Finance, insurance, and real estate.....	5,304	23,358	92,059	79,597	3,124	4,765	15,023	15,461	12,594	3,161	26,748
Finance.....	1,216	11,275	14,595	9,671	(*)	2,582	316	64	5,407	545	8,572
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate.....	3,904	11,637	71,378	63,840	1,720	1,738	14,679	15,385	5,094	2,458	16,083
Services.....	3,114	7,809	240,766	235,751	35,314	48,029	4,415	7,668	95,729	2,508	99,345
Hotels, rooming houses, camps, and other lodging places.....	259	521	10,100	8,101	5,169	2,163	712	1,157	1,495	(*)	(*)
Personal services.....	432	891	17,007	16,863	7,039	5,779	501	565	4,147	378	4,216
Laundries and dry cleaning plants.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops.....	323	673	10,461	10,354	3,914	3,758	260	244	3,558	323	3,558
Other personal services.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services.....	540	1,464	16,980	16,771	9,024	2,159	194	2,978	1,992	376	1,192
Automobile parking, repair, and services.....	198	396	9,609	9,520	6,065	744	273	390	1,107	198	1,107
Amusement and recreation services, including motion pictures.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services.....	471	1,352	81,837	81,691	2,080	14,384	1,092	1,000	45,028	438	45,043
Offices of physicians and surgeons.....	312	980	65,186	65,071	755	9,674	662	608	38,957	312	38,957
Other medical and health services.....	159	372	16,651	16,620	1,325	4,710	430	392	6,071	(*)	(*)
Legal services.....	481	1,335	54,282	53,608	381	8,922	552	459	31,879	454	31,879
Other services.....	625	1,553	45,129	45,022	4,355	12,919	711	657	14,555	465	15,116

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: Estimates for "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION

State and industrial division	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
23 STATES AND DISTRICT OF COLUMBIA, TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	131,942	450,458	10,560,027	10,285,660	5,631,855	1,287,118	287,171	474,994	1,430,378
Agriculture, forestry, and fisheries.....	21,297	50,348	1,126,461	1,093,167	625,798	91,163	28,643	100,918	126,804
Contract construction.....	7,369	15,856	1,089,581	1,072,834	822,616	184,624	17,328	23,678	101,411
Manufacturing.....	3,886	9,412	569,131	564,395	401,262	99,090	11,436	21,148	53,965
Wholesale and retail trade.....	29,041	65,947	4,352,061	4,306,814	3,281,932	311,924	61,097	49,033	276,047
Wholesale trade.....	3,486	8,971	1,110,602	1,099,742	915,950	55,184	11,798	9,710	51,966
Retail trade.....	25,354	56,529	3,190,656	3,156,609	2,329,080	251,851	48,721	38,595	220,754
Finance, insurance, and real estate.....	39,046	191,856	1,226,595	1,089,257	72,539	162,334	118,997	187,300	117,690
Services.....	23,937	63,191	1,928,194	1,897,937	308,120	400,260	40,720	71,449	731,400
ALASKA									
All industrial divisions.....	1,455	3,498	114,462	110,515	56,848	15,287	2,789	4,642	16,567
Agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	152	357	18,246	16,899	11,546	2,925	247	197	2,906
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	437	985	52,219	51,610	33,032	4,355	1,113	1,504	3,150
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	400	911	46,497	45,957	28,390	4,032	1,053	1,466	2,893
Finance, insurance, and real estate.....	276	677	5,340	4,477	789	59	393	497	2,078
Services.....	277	702	26,920	26,615	7,222	6,440	756	1,069	6,264
ARIZONA									
All industrial divisions.....	7,346	30,303	569,870	547,044	266,137	69,747	20,206	37,587	70,038
Agriculture, forestry, and fisheries.....	1,011	2,536	96,404	93,888	55,790	12,081	3,279	10,166	152
Contract construction.....	343	726	40,578	40,169	30,597	6,941	1,143	582	3,526
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	1,697	4,005	204,264	202,530	144,709	18,146	3,416	2,301	12,311
Wholesale trade.....	299	949	39,702	39,418	27,688	3,718	506	492	1,977
Retail trade.....	1,345	2,950	156,505	155,055	110,385	14,304	2,898	1,769	9,597
Finance, insurance, and real estate.....	2,759	18,608	76,511	60,770	4,014	4,554	8,040	14,850	7,383
Services.....	1,313	3,847	131,173	128,922	19,059	24,731	3,753	7,600	45,441
ARKANSAS									
All industrial divisions.....	8,833	23,017	812,400	785,256	497,205	80,624	13,534	31,011	108,058
Agriculture, forestry, and fisheries.....	2,030	4,837	142,355	134,528	69,228	12,553	2,315	13,331	24,212
Contract construction.....	679	1,423	59,231	58,418	42,470	10,227	855	1,333	5,957
Manufacturing.....	329	826	73,765	72,946	57,548	13,983	1,425	2,840	3,798
Wholesale and retail trade.....	2,334	5,597	391,484	387,881	308,661	23,022	5,387	4,122	20,483
Wholesale trade.....	199	469	103,449	103,083	90,410	2,441	1,878	1,215	2,847
Retail trade.....	2,118	5,087	279,932	276,740	212,165	19,561	3,438	2,845	17,236
Finance, insurance, and real estate.....	1,778	6,245	38,889	26,117	3,200	1,696	1,380	4,539	13,273
Services.....	1,491	3,601	96,361	95,305	12,144	18,652	1,737	3,998	38,439
CONNECTICUT									
All industrial divisions.....	13,670	41,834	926,990	913,264	386,392	114,823	37,604	59,133	153,584
Agriculture, forestry, and fisheries.....	438	957	20,725	20,049	10,654	3,239	492	1,092	4,186
Contract construction.....	904	1,969	87,466	86,967	54,830	19,013	1,560	2,474	14,816
Manufacturing.....	425	1,022	28,067	27,945	16,658	6,653	641	526	5,233
Wholesale and retail trade.....	2,912	6,337	330,494	328,648	235,683	22,384	4,925	3,800	29,855
Wholesale trade.....	348	842	68,633	68,125	49,596	3,758	670	712	5,654
Retail trade.....	2,562	5,489	259,908	258,606	184,637	18,456	4,224	3,068	24,086
Finance, insurance, and real estate.....	6,009	23,725	184,543	174,912	5,375	11,903	26,392	40,111	1,061
Services.....	2,738	7,256	259,761	258,840	53,699	50,303	3,281	10,567	95,649
DELAWARE									
All industrial divisions.....	1,554	4,912	133,595	129,047	67,714	16,932	2,314	4,973	23,018
Agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	313	969	55,697	55,118	41,653	4,104	424	454	6,113
Wholesale trade.....	4	14	14,930	14,925	13,763	545	120	40	160
Retail trade.....	309	955	40,767	40,193	27,890	3,559	304	414	5,953
Finance, insurance, and real estate.....	436	2,090	8,178	6,686	-	651	586	1,171	1,027
Services.....	536	1,176	33,553	32,055	5,663	5,687	385	1,412	13,927
DISTRICT OF COLUMBIA									
All industrial divisions.....	3,823	21,482	471,953	459,000	82,493	76,387	27,622	58,097	61,607
Agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	3	6	6,332	6,308	5,357	2,371	103	16	195
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	303	695	71,672	70,795	56,785	5,985	708	286	2,856
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	247	555	67,649	66,777	54,295	5,302	668	273	2,504
Finance, insurance, and real estate.....	2,374	17,160	191,290	185,048	1,309	16,871	23,822	53,786	130,149
Services.....	1,053	3,215	197,845	192,055	17,859	50,361	2,835	3,605	86,539

Footnotes at end of table.

PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION--Continued

State and industrial division	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
HAWAII									
All industrial divisions.....	3,403	20,424	220,279	208,083	90,307	30,437	10,349	7,441	52,134
Agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)
Contract construction.....	140	290	34,040	33,962	24,538	6,988	1,082	163	3,482
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	500	1,157	50,193	55,845	30,020	5,205	2,350	757	5,769
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	438	978	38,913	38,781	24,384	3,912	1,924	599	3,974
Finance, insurance, and real estate.....	1,939	16,788	51,744	34,539	10,968	130	2,775	3,238	14,788
Services.....	706	1,948	62,010	61,585	6,129	11,717	3,035	3,180	21,292
IDAHO									
All industrial divisions.....	4,457	10,913	574,091	558,451	419,315	65,893	7,451	17,793	43,967
Agriculture, forestry, and fisheries.....	1,530	3,553	70,029	67,140	31,718	6,038	2,517	8,635	8,609
Contract construction.....	264	578	24,690	290,411	260,857	35,049	942	508	9,563
Manufacturing.....	182	416	27,292	27,094	17,275	4,170	555	1,338	3,672
Wholesale and retail trade.....	928	2,478	129,776	127,931	93,190	11,414	1,367	2,318	7,480
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	815	2,247	99,782	99,280	70,822	8,447	1,090	1,792	6,518
Finance, insurance, and real estate.....	781	2,140	13,772	8,155	1,350	218	1,162	3,420	2,177
Services.....	632	1,430	34,586	33,850	7,482	7,451	732	1,107	11,836
MAINE									
All industrial divisions.....	2,901	8,742	194,387	192,340	120,433	22,019	3,641	5,184	28,126
Agriculture, forestry, and fisheries.....	355	732	15,688	15,567	9,750	1,885	425	1,427	1,181
Contract construction.....	181	362	5,280	5,251	2,500	597	170	209	1,331
Manufacturing.....	151	360	20,682	20,357	19,020	6,299	518	690	3,695
Wholesale and retail trade.....	802	1,652	115,484	114,512	85,010	9,001	1,717	1,505	9,122
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	703	1,570	94,002	93,732	68,471	8,218	1,551	1,374	7,800
Finance, insurance, and real estate.....	704	4,180	9,912	9,535	83	1,001	309	554	2,487
Services.....	491	1,141	17,927	17,700	1,823	2,528	404	500	9,983
MASSACHUSETTS									
All industrial divisions.....	14,500	50,353	1,374,043	1,332,248	571,301	255,713	42,225	42,432	233,137
Agriculture, forestry, and fisheries.....	517	1,214	10,989	16,869	9,759	1,580	539	1,397	1,336
Contract construction.....	1,128	2,390	100,240	99,891	73,952	18,232	1,480	1,458	12,232
Manufacturing.....	782	1,723	70,841	70,678	52,209	10,473	1,201	1,001	7,084
Wholesale and retail trade.....	3,204	6,808	487,938	485,248	374,799	28,053	4,281	4,169	39,428
Wholesale trade.....	465	1,059	191,806	191,562	104,149	7,580	1,024	1,005	8,900
Retail trade.....	2,738	5,747	295,540	293,095	210,190	20,454	3,256	3,161	30,449
Finance, insurance, and real estate.....	5,248	33,725	370,360	343,219	13,005	110,171	28,754	23,611	60,026
Services.....	3,258	9,674	304,114	298,944	30,780	79,339	5,700	9,391	111,311
MISSISSIPPI									
All industrial divisions.....	8,531	21,392	883,804	861,758	581,208	80,604	19,202	39,023	79,204
Agriculture, forestry, and fisheries.....	1,860	4,406	108,803	104,671	50,612	13,147	1,807	12,878	9,947
Contract construction.....	400	1,015	78,890	77,631	50,343	13,798	2,066	4,535	5,826
Manufacturing.....	322	725	123,429	121,897	92,430	11,630	1,820	8,600	2,504
Wholesale and retail trade.....	2,375	5,331	429,477	422,797	342,532	20,053	7,447	3,998	18,318
Wholesale trade.....	231	534	127,794	126,492	4,024	6,024	1,201	1,022	3,464
Retail trade.....	2,144	4,797	301,683	296,305	230,999	21,429	6,186	2,976	14,854
Finance, insurance, and real estate.....	1,098	5,597	24,622	21,321	1,913	735	2,191	3,218	7,940
Services.....	1,535	3,679	100,910	98,477	23,820	18,771	3,207	4,360	32,579
MONTANA									
All industrial divisions.....	4,679	12,914	280,482	278,083	142,922	32,798	6,907	13,509	53,471
Agriculture, forestry, and fisheries.....	1,040	4,225	59,628	50,184	25,028	3,800	2,362	0,631	11,710
Contract construction.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	710	1,558	98,722	97,062	72,379	9,154	1,291	1,738	4,736
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	675	1,422	83,030	81,420	57,782	7,584	1,201	1,657	4,398
Finance, insurance, and real estate.....	1,183	4,397	23,990	21,945	8,424	1,424	1,148	1,586	5,238
Services.....	700	1,888	68,912	68,080	10,938	12,758	970	1,608	26,382
NEBRASKA									
All industrial divisions.....	10,558	32,740	890,265	870,802	579,855	65,835	18,248	30,027	107,736
Agriculture, forestry, and fisheries.....	4,342	9,997	274,435	270,428	189,087	7,475	5,698	15,088	27,120
Contract construction.....	534	1,114	70,419	69,728	49,402	14,407	1,515	2,867	8,334
Manufacturing.....	263	690	37,114	36,977	24,500	5,294	655	829	4,591
Wholesale and retail trade.....	1,079	3,798	364,788	361,427	291,389	20,984	4,621	3,184	19,578
Wholesale trade.....	214	557	81,501	80,408	71,010	2,105	456	524	4,006
Retail trade.....	1,447	3,202	275,713	273,538	214,200	18,434	4,102	2,540	15,230
Finance, insurance, and real estate.....	2,000	14,340	49,454	43,427	7,199	4,453	4,496	5,340	9,386
Services.....	863	2,222	72,519	72,319	5,907	11,900	959	1,499	38,020

Footnotes at end of table.

PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of—		Receipts		Cost of sales and operations (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)					
NEVADA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	2,901	8,374	228,631	215,202	90,008	39,123	9,835	19,646	21,591
Agriculture, forestry, and fisheries.....	192	431	13,225	12,993	5,463	2,825	622	2,071	1,251
Contract construction.....	191	463	29,725	29,379	21,099	6,095	470	367	4,677
Manufacturing.....	(*)	(*)	(-)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	463	1,194	64,545	61,712	39,102	9,098	1,724	1,247	1,911
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	428	1,117	58,044	55,270	34,431	8,221	1,639	1,137	1,506
Finance, insurance, and real estate.....	1,023	3,049	33,552	26,625	659	634	3,363	9,465	2,655
Services.....	946	3,048	77,797	74,894	18,824	17,286	3,187	5,421	15,421
NEW HAMPSHIRE									
All industrial divisions.....	2,117	5,186	109,098	107,461	63,379	15,373	2,261	2,990	15,600
Agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	523	1,086	62,432	62,108	43,519	6,901	749	697	6,127
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	439	918	51,489	51,178	36,028	5,598	627	601	5,025
Finance, insurance, and real estate.....	640	2,008	5,380	5,232	942	302	381	507	1,236
Services.....	463	1,008	20,824	20,096	5,200	5,274	763	1,114	5,109
NEW MEXICO									
All industrial divisions.....	4,548	11,798	351,682	344,594	191,005	39,210	9,146	14,197	34,094
Agriculture, forestry, and fisheries.....	615	1,373	24,095	23,642	12,246	1,146	548	1,935	1,450
Contract construction.....	290	640	37,470	36,061	24,176	8,460	1,083	1,046	3,212
Manufacturing.....	(*)	(*)	(-)	(-)	(-)	(-)	(-)	(*)	(*)
Wholesale and retail trade.....	1,022	2,152	182,877	180,800	134,733	15,937	3,369	3,034	8,053
Wholesale trade.....	182	373	38,922	38,737	31,839	2,286	292	405	1,596
Retail trade.....	822	1,743	136,972	135,161	97,617	13,024	3,004	2,547	6,178
Finance, insurance, and real estate.....	1,336	4,061	13,788	11,770	213	663	1,146	2,612	2,055
Services.....	1,000	2,545	48,200	47,809	7,076	8,245	1,333	2,085	20,420
NORTH DAKOTA									
All industrial divisions.....	3,963	10,818	243,144	237,697	136,574	24,827	5,172	9,711	39,124
Agriculture, forestry, and fisheries.....	1,399	3,275	45,576	44,221	15,919	3,138	1,707	5,982	11,519
Contract construction.....	196	419	10,792	10,778	6,439	2,058	295	83	2,785
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	963	2,151	127,885	126,570	95,761	9,025	1,497	1,095	8,362
Wholesale trade.....	195	425	27,884	27,710	20,768	1,880	292	220	2,332
Retail trade.....	767	1,722	99,267	98,137	74,454	7,081	1,170	867	6,011
Finance, insurance, and real estate.....	784	3,387	4,208	2,633	126	130	569	569	1,444
Services.....	530	1,401	39,996	38,952	9,590	7,484	768	895	13,728
RHODE ISLAND									
All industrial divisions.....	2,213	5,973	168,787	164,543	78,864	25,775	7,324	5,826	28,294
Agriculture, forestry, and fisheries.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	571	1,266	66,338	65,073	48,933	4,934	927	561	6,825
Wholesale trade.....	50	106	19,534	18,462	16,199	1,584	169	58	961
Retail trade.....	518	1,154	43,972	43,809	30,605	3,086	705	479	5,684
Finance, insurance, and real estate.....	559	1,991	20,538	18,779	-	2,472	4,802	3,640	2,250
Services.....	650	1,616	45,401	45,045	3,020	10,164	796	750	21,752
SOUTH CAROLINA									
All industrial divisions.....	7,871	20,317	707,753	698,433	439,736	78,186	10,523	20,977	95,154
Agriculture, forestry, and fisheries.....	1,014	2,268	54,566	54,099	38,096	9,089	743	4,448	2,248
Contract construction.....	713	1,510	65,886	65,118	45,625	10,696	926	2,756	7,576
Manufacturing.....	231	495	35,121	34,537	23,913	5,534	555	1,318	3,481
Wholesale and retail trade.....	2,453	5,391	383,304	380,584	297,927	26,437	4,435	3,888	23,319
Wholesale trade.....	280	776	111,331	110,030	93,056	5,224	979	1,062	5,168
Retail trade.....	2,173	4,615	271,973	270,554	204,871	21,213	3,456	2,826	18,151
Finance, insurance, and real estate.....	1,711	6,381	27,125	24,119	4,137	1,356	1,176	4,211	6,004
Services.....	1,588	3,887	130,118	128,452	23,618	23,074	2,354	3,319	51,401
SOUTH DAKOTA									
All industrial divisions.....	4,922	13,254	349,444	342,190	222,155	24,957	9,757	13,799	42,364
Agriculture, forestry, and fisheries.....	1,844	4,583	87,921	86,467	47,816	2,576	3,041	7,504	14,482
Contract construction.....	172	344	18,283	17,128	10,719	5,004	689	1,258	1,154
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	327	1,851	180,667	179,354	144,897	9,450	2,506	1,704	9,614
Wholesale trade.....	154	311	59,326	59,039	52,424	841	1,211	296	1,625
Retail trade.....	673	1,540	121,341	120,315	92,473	8,609	1,295	1,408	7,989
Finance, insurance, and real estate.....	1,366	4,828	22,926	19,913	6,753	873	2,568	1,900	4,679
Services.....	504	1,175	24,715	24,498	3,498	3,943	596	727	11,372

Footnotes at end of table.

PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of—		Receipts		Cost of sales and operations	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
UTAH	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	1,306	14,261	356,481	351,027	209,171	39,253	7,914	15,272	41,418
Agriculture, forestry, and fisheries.....	658	1,611	36,220	35,553	22,018	3,229	980	2,880	3,232
Contract construction.....	271	621	42,551	43,880	34,474	4,207	541	1,474	3,537
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	1,137	2,769	177,823	174,626	127,482	16,368	2,568	2,522	10,077
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	1,055	2,512	133,458	131,882	95,225	13,036	1,761	1,591	6,601
Finance, insurance, and real estate.....	1,474	5,158	16,297	14,380	30	580	1,525	4,289	1,323
Services.....	1,168	3,230	52,435	51,844	10,300	8,588	1,130	2,884	19,890
VERMONT									
All industrial divisions.....	1,982	5,951	119,446	117,076	72,542	14,215	2,810	4,677	13,702
Agriculture, forestry, and fisheries.....	358	722	9,272	8,727	4,741	454	281	1,473	1,386
Contract construction.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	551	1,205	69,691	69,339	51,232	5,763	863	839	4,844
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	487	1,076	58,245	58,983	43,635	4,518	520	732	4,511
Finance, insurance, and real estate.....	469	2,579	6,070	5,926	364	143	495	1,412	1,452
Services.....	374	935	14,172	14,029	2,541	3,861	524	390	4,278
WEST VIRGINIA									
All industrial divisions.....	8,226	59,741	300,227	296,121	166,245	36,455	6,568	11,029	52,828
Agriculture, forestry, and fisheries.....	598	1,328	14,738	14,390	7,323	906	185	998	2,962
Contract construction.....	179	372	21,725	21,618	15,440	6,279	798	626	2,188
Manufacturing.....	227	529	12,324	12,257	7,716	1,864	223	435	2,195
Wholesale and retail trade.....	1,525	3,806	160,751	158,353	116,958	13,582	2,104	2,058	12,897
Wholesale trade.....	235	1,069	42,586	42,238	33,207	3,043	541	382	2,342
Retail trade.....	1,257	2,664	111,725	109,678	79,922	9,385	1,461	1,556	10,173
Finance, insurance, and real estate.....	1,471	5,979	14,023	13,402	1,547	584	1,074	1,611	6,260
Services.....	821	2,012	56,660	56,359	8,760	9,368	1,267	3,483	25,886
WYOMING									
All industrial divisions.....	2,483	6,255	163,713	160,365	99,986	16,045	3,769	6,018	15,502
Agriculture, forestry, and fisheries.....	257	648	15,497	14,821	3,481	2,351	697	1,164	1,477
Contract construction.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade.....	806	1,706	87,440	86,440	64,940	5,349	1,302	1,252	4,819
Wholesale trade.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade.....	734	1,558	62,539	61,141	45,143	4,368	1,128	917	3,373
Finance, insurance, and real estate.....	408	2,751	6,077	6,327	49	731	450	1,163	2,427
Services.....	234	555	11,279	11,206	1,112	1,855	236	479	4,481

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: Estimates for "Mining," "Transportation, communication, electric, gas, and sanitary services," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.6—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

Selected industry	Number of partnerships	Size of depreciation									
		All size classes					Under \$2,000				
		Number of partnerships	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Number of partnerships	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation	
					Amount (Thousand dollars)	As a percent of total deductions				Amount (Thousand dollars)	As a percent of total deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	917,900	709,163	73,047,213	64,913,220	3,326,710	5.1	439,728	23,555,246	19,535,756	327,967	1.7
Agriculture, forestry, and fisheries.....	120,759	100,843	4,953,701	4,524,255	420,308	9.3	49,355	892,215	738,940	40,756	5.5
Farms.....	109,849	91,542	4,188,268	3,842,620	386,204	10.1	43,337	692,838	584,774	35,660	6.1
Field crop farms.....	40,773	33,518	1,481,775	1,313,675	158,552	12.1	15,609	182,685	143,183	11,804	8.2
Fruit, tree nut, and vegetable farms.....	9,320	8,137	435,581	407,596	39,042	9.6	3,533	54,307	50,267	3,142	6.3
Livestock farms.....	53,252	45,327	2,074,319	1,940,741	175,125	9.0	21,395	407,929	350,249	18,630	5.3
Other farms.....	6,504	4,560	196,993	180,603	13,483	7.5	2,800	47,917	41,075	2,084	5.1
Other agriculture, forestry, and fisheries.....	10,910	9,301	765,433	681,635	34,104	5.0	6,018	199,377	154,166	5,096	3.3
Mining.....	13,227	10,172	913,217	891,807	80,589	9.0	6,451	75,921	104,370	3,938	3.8
Crude petroleum and natural gas.....	10,795	8,352	609,132	606,810	56,251	9.3	5,654	51,900	81,083	3,328	4.1
Contract construction.....	49,688	38,386	5,661,737	5,081,045	189,063	3.7	26,772	1,670,242	1,394,683	19,406	1.4
General contractors.....	17,326	12,498	3,353,837	3,110,991	123,035	4.0	8,103	784,802	704,798	5,905	0.8
Special trade contractors.....	32,304	25,856	2,306,168	1,968,862	65,837	3.3	18,643	885,001	689,549	13,481	2.0
Manufacturing.....	32,665	26,888	5,236,899	4,776,387	168,801	3.5	15,041	917,322	803,176	11,315	1.4
Lumber and wood products, except furniture.....	5,513	4,992	736,935	671,931	36,128	5.4	2,029	83,092	72,549	1,737	2.4
Printing, publishing, and allied industries.....	5,493	4,354	413,470	354,620	12,182	3.4	2,797	107,916	88,490	2,303	2.6
Machinery, except electric.....	3,929	3,593	450,436	382,558	13,936	3.6	1,830	70,378	62,031	1,480	2.4
Other manufacturing.....	17,730	13,949	3,636,058	3,367,278	106,555	3.2	8,385	655,936	580,106	5,795	1.0
Transportation, communication, electric, gas, and sanitary services.....	15,206	13,363	1,134,354	1,017,358	78,083	7.7	6,023	192,493	159,853	5,367	3.4
Transportation.....	12,646	11,205	998,238	900,102	66,862	7.4	4,889	169,271	143,027	4,363	3.1
Trucking and warehousing.....	9,546	8,814	757,646	685,202	52,691	7.7	3,397	88,624	69,800	3,126	4.5
Other transportation.....	3,100	2,391	240,592	214,900	14,171	6.6	1,492	80,647	73,217	1,237	1.7
Communication, electric, gas, and sanitary services.....	4,560	2,158	136,116	117,256	11,221	9.6	1,134	23,222	16,836	1,004	6.0
Wholesale and retail trade.....	209,324	171,326	32,214,251	30,434,719	350,985	1.2	126,139	13,204,757	12,213,064	87,587	0.7
Wholesale trade.....	32,162	24,229	10,098,836	9,683,944	82,410	0.9	15,291	2,806,246	2,628,779	11,571	0.4
Retail trade.....	174,763	145,067	21,625,570	20,291,424	262,773	1.3	109,587	10,251,012	9,449,552	75,070	0.8
Building materials, hardware, and farm equipment.....	11,237	9,960	1,899,128	1,795,899	22,527	1.5	6,919	784,146	729,660	5,199	0.7
General merchandise stores.....	9,923	7,991	1,192,132	1,120,516	21,659	1.9	5,990	480,255	444,299	3,836	0.9
Food stores.....	26,726	23,207	4,682,698	4,471,736	43,617	1.0	16,985	1,920,246	1,795,002	12,358	0.7
Grocery stores.....	20,568	18,107	4,081,843	3,920,070	35,053	0.9	13,078	1,586,037	1,495,433	9,519	0.6
Other food stores.....	6,158	5,100	600,855	551,666	8,564	1.6	3,907	334,209	299,569	2,839	0.9
Automotive dealers.....	34,880	27,854	5,447,769	5,227,549	39,948	0.8	23,159	2,993,824	2,832,186	14,271	0.5
Motor vehicle dealers.....	7,348	5,144	2,571,996	2,528,519	13,248	0.5	3,684	999,176	969,516	2,412	0.2
Gasoline service stations.....	21,761	17,803	2,839,133	2,699,849	18,372	0.9	15,606	1,658,245	1,545,993	9,055	0.6
Other automotive dealers.....	5,770	4,907	636,640	599,181	8,328	1.4	3,869	336,393	316,677	2,804	0.9
Apparel and accessory stores.....	11,166	9,149	1,175,902	1,065,965	11,330	1.1	7,765	699,012	624,098	4,450	0.7
Furniture, home furnishings, and equipment stores.....	11,315	9,228	1,382,267	1,278,659	16,911	1.3	6,723	640,918	586,990	5,090	0.9
Eating places.....	23,233	19,708	1,700,527	1,546,685	44,377	2.9	13,391	668,322	588,551	10,313	1.8
Drinking places.....	11,899	10,339	602,611	529,109	14,523	2.7	8,098	378,992	326,747	5,659	1.7
Liquor stores.....	5,237	4,709	742,602	690,789	7,616	1.1	3,540	445,448	413,483	2,862	0.7
Other retail trade.....	29,147	24,922	2,799,934	2,564,517	40,265	1.6	17,017	1,239,859	1,108,536	11,032	1.0
Wholesale and retail trade not allocable.....	2,399	2,030	489,845	459,351	5,802	1.3	1,261	147,499	134,733	946	0.7
Finance, insurance, and real estate.....	398,531	204,982	8,477,073	8,637,252	1,488,744	17.2	113,525	1,165,060	992,075	92,737	9.3
Finance.....	65,765	8,522	3,269,750	3,358,871	33,896	1.4	6,698	135,248	148,783	3,798	2.6
Insurance agents, brokers, and service.....	11,301	7,051	553,341	394,548	9,027	2.3	5,705	326,299	228,475	3,463	1.5
Real estate.....	221,465	189,409	5,653,982	5,883,833	1,445,821	24.6	101,122	703,513	614,817	85,476	13.9
Operators, except developers, and lessors of buildings.....	182,471	168,585	5,032,053	5,213,147	1,389,133	26.6	85,134	432,988	373,705	75,576	20.2
Lessors of real property other than buildings.....	17,402	11,427	32,657	108,744	21,777	20.0	9,320	12,793	55,679	5,610	15.7
Agents, brokers, and managers.....	10,402	5,260	315,776	286,222	20,358	7.1	3,670	143,525	113,388	2,574	2.3
Services.....	176,276	142,528	14,426,045	9,528,447	549,349	5.8	95,863	5,424,376	3,119,324	66,539	2.1
Hotels, rooming houses, camps, and other lodging places.....	12,006	10,958	820,935	788,437	102,677	13.0	3,982	57,885	55,707	3,691	6.6
Tourist courts and motels.....	6,154	5,647	443,792	421,199	64,649	15.3	1,098	11,796	11,681	1,120	9.6
Other lodging places.....	5,852	5,311	377,143	367,238	38,028	10.4	2,884	46,089	44,026	2,571	5.8
Personal services.....	30,522	26,753	1,157,632	951,085	62,433	6.6	18,340	427,282	323,841	12,248	3.8
Laundries and dry cleaning plants.....	11,693	10,398	532,269	467,040	36,632	7.8	5,237	118,295	95,132	4,871	5.1
Other personal services.....	18,829	16,355	625,363	484,045	25,801	5.3	13,103	308,987	228,709	7,377	3.2
Business services.....	25,928	17,984	1,026,314	885,202	126,692	14.3	12,406	430,249	347,923	7,215	2.1
Automobile parking, repair, and services.....	17,652	15,004	758,250	648,720	41,286	6.4	11,458	425,353	348,217	7,625	2.2
Automobile repair shops.....	13,006	11,023	605,890	503,711	13,531	2.7	9,319	399,052	324,460	5,959	1.8
Automobile parking and other services.....	4,646	3,981	152,360	145,009	27,755	19.1	2,139	26,301	23,757	1,666	7.0
Amusement and recreation services, including motion pictures.....	13,474	10,133	551,775	538,314	81,184	15.1	6,138	117,620	110,239	4,381	4.0
Medical and health services.....	23,715	19,752	3,390,284	1,671,102	51,267	3.1	12,648	1,620,985	656,107	9,633	1.5
Offices of physicians and surgeons.....	15,780	12,934	2,449,197	990,773	27,873	2.8	8,868	1,332,291	478,385	6,886	1.4
Other medical and health services.....	7,935	6,818	941,087	680,329	23,394	3.4	3,780	288,694	177,722	2,747	1.5
Legal services.....	24,728	19,947	3,529,749	1,657,714	42,685	2.6	14,240	1,316,995	590,595	10,949	1.9
Engineering and architectural services.....	6,828	4,815	1,116,701	905,994	11,394	1.3	3,194	315,735	232,147	2,172	0.9
Accounting, auditing, and bookkeeping services.....	10,012	8,538	1,714,574	1,184,929	19,251	1.6	6,178	495,609	293,420	4,411	1.5
Certified public accountants.....	6,146	5,543	1,309,684	901,888	14,482	1.6	3,697	394,770	235,075	3,032	1.3

Footnotes at end of table.

Table 3.6—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

Selected industry	By size of depreciation—Continued									
	\$4,000 under \$4,000					\$4,000 under \$4,000				
	Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Total deductions	Depreciation	
				Amount	As a percent of total deductions				Amount	As a percent of total deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, forestry, and fisheries	11,456	1,151,600	10,422,700	2,114,000	20.3	4,413	67,428,800	1,735,000	1,469,100	8.5
Agriculture, forestry, and fisheries	11,456	1,151,600	10,422,700	2,114,000	20.3	4,413	67,428,800	1,735,000	1,469,100	8.5
Crop farms	1,418	1,000,000	1,000,000	1,000,000	100.0	1,418	1,000,000	1,000,000	1,000,000	100.0
Livestock farms	1,000	100,000	100,000	100,000	100.0	1,000	100,000	100,000	100,000	100.0
Other farms	1,000	100,000	100,000	100,000	100.0	1,000	100,000	100,000	100,000	100.0
Other agriculture, forestry, and fisheries	1,000	100,000	100,000	100,000	100.0	1,000	100,000	100,000	100,000	100.0
Manufacturing and construction	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Manufacturing	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Food and kindred products	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Textile mill and apparel	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Other manufacturing	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Construction	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
General construction	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Special trade contractors	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Transportation, communication, electric, gas, and sanitary services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Transportation	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Trucking and warehousing	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Other transportation	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Communication, electric, gas, and sanitary services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Wholesale and retail trade	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Wholesale trade	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Building materials, hardware, and farm equipment	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
General merchandise stores	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Food stores	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Grocery stores	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Other food stores	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Retail trade	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Automotive dealers	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Motor vehicle dealers	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Gasoline service stations	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Other automotive dealers	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Apparel and accessory stores	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Furniture, home furnishings, and equipment	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Eating places	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Drinking places	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Larger stores	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Other retail trade	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Finance and insurance	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Finance	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Insurance	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Other finance	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Real estate	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Real estate	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Operator, except real estate agent	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Lessors of real property, other than real estate	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Agents, brokers, and managers	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Health, cleaning, laundry, and other laundry services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Laundry, cleaning, and other laundry services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Other laundry services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Personal services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Laundry and dry cleaning	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Other personal services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Automotive services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Automotive services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Other automotive services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Professional and technical services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Professional and technical services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Medical and health services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Other medical and health services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Legal services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Engineering and architectural services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Accounting, auditing, and bookkeeping services	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0
Certified public accountants	1,000	1,000,000	1,000,000	1,000,000	100.0	1,000	1,000,000	1,000,000	1,000,000	100.0

Footnote at end of table.

Table 3.6—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

Selected industry	Size of depreciation—Continued									
	\$6,000 under \$10,000					\$10,000 or more				
	Number of partnerships	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Number of partnerships	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation	
				Amount (Thousand dollars)	As a percent of total deductions				Amount (Thousand dollars)	As a percent of total deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries.....	41,350	7,296,799	6,350,765	518,819	4.9	60,438	23,523,522	22,624,809	2,103,663	9.3
Agriculture, forestry, and fisheries.....	9,449	802,110	40,111	72,925	10.1	10,431	1,858,555	1,839,280	192,411	10.5
Farms.....	4,105	720,880	34,353	70,300	10.9	9,467	1,582,890	1,561,989	173,449	11.1
Field crop farms.....	4,106	69,372	15,275	49,485	12.5	4,434	684,379	653,027	81,962	12.6
Fruit, tree nut, and vegetable farms.....	15	66,513	32,906	5,574	3.5	1,226	209,599	201,740	20,825	10.3
Livestock farms.....	4,090	357,443	31,499	32,499	10.1	3,484	621,012	645,656	66,380	10.3
Other farms.....	344	27,540	18,571	2,742	9.6	163	67,400	61,566	4,432	7.3
Other agriculture, forestry, and fisheries.....	34	31,640	76,417	1,625	3.4	765	275,665	277,291	18,962	6.8
Mining.....	434	42,835	37,761	3,351	8.9	1,435	725,335	674,873	67,127	9.9
Crude petroleum and natural gas.....	368	33,447	19,591	1,355	3.7	935	473,421	438,076	45,333	10.3
Contract construction.....	1,515	427,031	449,114	11,989	2.7	2,465	2,165,837	2,022,333	131,855	6.5
General contractors.....	987	381,293	364,757	4,576	1.7	1,174	1,666,266	1,555,750	103,766	6.7
Special trade contractors.....	528	405,638	184,357	7,413	4.0	1,291	499,571	466,583	27,918	6.0
Manufacturing.....	1,014	648,232	32,641	15,910	2.7	1,739	2,559,810	1,409,814	116,903	4.9
Lumber and wood products, except furniture.....	474	35,697	3,204	1,784	4.8	969	463,944	435,039	24,873	5.7
Printing, publishing, and allied industries.....	130	63,114	57,124	1,163	3.8	200	123,100	109,893	4,074	3.7
Machinery, except electric.....	303	73,811	61,706	1,505	4.1	446	182,346	159,605	6,012	3.8
Other manufacturing.....	95	4,519.6	132,491	1,459	1.3	1,274	1,790,438	1,705,477	81,944	4.8
Transportation, communication, electric, gas, and sanitary services.....	1,111	131,209	119,160	9,165	8	1,779	541,452	510,120	48,322	9.5
Transportation.....	1,073	119,374	108,669	8,432	7.6	1,545	477,396	449,615	41,420	9.2
Trucking and warehousing.....	873	93,629	95,011	6,684	7.9	1,265	379,598	366,766	31,367	8.6
Other transportation.....	105	15,745	11,657	1,548	6.5	280	97,798	82,349	10,053	12.1
Communication, electric, gas, and sanitary services.....	(*)	(*)	(*)	(*)	(*)	234	65,056	60,505	6,902	11.4
Wholesale and retail trade.....	4,795	7,329,835	3,200,118	44,850	1.4	4,674	6,093,166	5,952,512	103,851	1.7
Wholesale trade.....	1,331	1,355,579	1,191,167	10,079	0.8	1,467	3,218,393	3,154,175	39,247	1.2
Retail trade.....	4,465	5,974,256	2,008,951	34,771	1.7	3,207	2,874,773	2,798,337	64,604	2.3
Building materials, hardware, and farm equipment.....	399	201,058	195,041	3,068	1.6	312	233,485	222,972	6,402	2.8
General merchandise stores.....	1	91,441	32,076	1,635	1.9	453	311,618	296,408	11,487	3.9
Food stores.....	816	551,700	344,837	6,111	1.1	460	756,666	743,710	8,677	1.2
Grocery stores.....	644	503,837	489,008	5,214	1.1	367	708,289	697,497	7,199	1.0
Other food stores.....	(*)	(*)	(*)	(*)	(*)	93	48,377	46,213	1,478	3.2
Automotive dealers.....	250	411,957	410,017	3,957	1.1	382	620,533	615,229	9,537	1.5
Motor vehicle dealers.....	163	297,476	295,695	1,233	0.4	207	472,944	471,958	6,098	1.3
Gasoline service stations.....	(*)	(*)	(*)	(*)	(*)	97	90,128	88,156	1,909	2.2
Other automotive dealers.....	177	56,000	55,482	1,261	1.4	78	57,461	54,815	1,530	2.8
Apparel and accessory stores.....	171	79,486	73,636	1,113	1.6	130	87,658	82,658	2,141	2.4
Furniture, home furnishings, and equipment stores.....	51	111,071	113,676	1,846	1.6	126	119,227	117,444	3,016	2.6
Eating places.....	1,031	229,115	113,505	7,744	3.6	606	271,975	258,935	10,619	4.1
Drinking places.....	44	37,289	34,897	1,779	5.1	70	21,160	19,673	1,080	5.5
Liquor stores.....	(*)	(*)	(*)	(*)	(*)	48	18,515	18,033	556	3.1
Other retail trade.....	673	244,442	130,468	5,081	2.2	507	316,565	303,079	9,117	3.0
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	(*)	(*)	107	114,194	108,496	1,972	1.8
Finance, insurance, and real estate.....	14,117	609,287	581,070	108,354	18.7	14,181	5,572,611	5,044,101	1,119,648	18.5
Finance.....	164	112,750	111,294	1,988	1.8	523	1,855,742	1,931,167	24,601	1.3
Insurance agents, brokers, and service.....	(*)	(*)	(*)	(*)	(*)	66	45,625	36,329	907	2.5
Real estate.....	13,834	474,960	469,776	106,366	23.1	13,592	3,671,244	4,076,605	1,094,140	26.8
Operators, except developers and lessors of buildings.....	1,997	413,816	383,997	99,562	25.9	27,500	3,503,863	3,858,599	1,063,477	27.6
Lessor of real property other than buildings.....	361	5,606	16,200	2,818	17.4	423	5,469	30,683	8,942	29.1
Agents, brokers, and managers.....	101	35,347	34,049	1,233	6.5	257	67,995	78,930	12,463	15.8
Services.....	6,636	1,231,249	849,000	51,615	6.2	7,930	4,002,531	3,169,950	323,485	10.2
Hotels, rooming houses, camps, and other lodging places.....	1,180	76,336	67,340	9,115	13.5	1,484	572,951	565,178	77,626	13.7
Tourist courts and motels.....	1,001	59,691	51,874	7,711	14.9	1,750	312,256	305,735	49,189	16.1
Other lodging places.....	(*)	(*)	(*)	(*)	(*)	734	260,695	259,443	28,437	11.0
Personal services.....	1,465	176,090	150,150	11,133	7.4	317	230,452	206,091	17,811	8.6
Laundries and dry cleaning plants.....	790	27,860	29,933	6,081	7.6	495	148,742	137,812	12,436	9.0
Other personal services.....	675	38,230	70,317	5,052	7.2	322	81,710	68,279	5,375	7.9
Business services.....	949	77,847	65,546	7,333	11.2	1,484	283,649	283,653	101,402	35.7
Automobile parking, repair, and services.....	335	19,082	16,867	1,677	10.0	535	105,409	97,883	22,084	22.6
Automobile repair shops.....	91	17,533	15,426	751	4.9	21	28,931	25,330	2,055	8.1
Automobile parking and other services.....	446	11,549	11,441	1,926	16.8	454	76,478	72,553	20,029	27.6
Amusement and recreation services, including motion pictures.....	663	62,015	56,877	1,378	9.5	1,014	262,971	277,675	63,943	23.0
Medical and health services.....	1,009	296,817	159,191	7,607	4.8	735	497,999	377,116	16,209	4.3
Offices of physicians and surgeons.....	605	199,393	93,466	4,598	4.9	331	122,819	128,819	5,921	4.6
Other medical and health services.....	404	97,424	65,725	3,009	4.6	404	277,478	248,297	10,288	4.1
Legal services.....	670	320,909	152,481	5,096	3.3	526	912,550	446,605	12,127	2.7
Engineering and architectural services.....	(*)	(*)	(*)	(*)	(*)	178	339,938	301,474	4,067	1.3
Accounting, auditing, and bookkeeping services.....	109	87,618	61,701	1,621	2.6	100	771,556	590,679	6,722	1.1
Certified public accountants.....	173	81,709	57,187	1,386	2.4	92	522,466	405,316	4,913	1.2

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Totals and subtotals include data for several industry classes omitted because of high sampling variability.

[illegible]

Footnotes at end of table.

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partnerships.....	13,227	6,618	6,609	773	1,056	952	98	799	528	280	251	172
Number of partners.....	10,345	5,339	44,406	4,460	16,093	6,459	4,056	4,435	3,420	1,086	1,695	2,642
<i>(Thousand dollars)</i>												
Total assets.....	-	-	1,205,872	-	7,884	15,111	29,794	58,106	79,877	94,489	174,920	745,691
Total receipts.....	1,035,817	160,952	874,865	17,652	20,995	21,444	46,707	68,406	92,946	110,345	109,192	389,178
Business receipts.....	770,445	152,359	818,066	13,777	18,662	21,163	43,092	67,174	84,616	102,957	100,604	366,021
Income from other partnerships, etc.....	4,178	17	451	-	29	-	203	-	-	41	55	123
Nonqualifying dividends.....	-	44	-	-	-	-	-	-	-	1	-	31
Interest.....	7,867	545	7,272	42	5	13	37	69	77	223	1,150	5,656
Rents.....	7,503	792	6,716	393	154	6	52	74	490	568	576	4,203
Royalties.....	6,166	1,633	24,533	1,771	1,015	4	650	128	3,122	3,730	4,392	7,221
Net farm profit.....	808	4	804	-	-	-	-	-	-	-	-	804
Net gain, noncapital assets.....	6,112	1,309	4,804	94	15	12	34	160	1,857	265	437	1,930
Other receipts.....	12,676	489	12,187	75	115	246	439	801	2,784	1,560	1,978	3,189
Total deductions.....	463,011	146,954	816,057	28,006	1,134	23,858	41,395	68,517	90,077	106,887	104,616	330,367
Cost of sales and operations, total.....	416,913	54,594	362,319	8,898	8,107	7,447	24,238	27,558	40,376	60,677	57,726	127,292
Inventory, beginning-of-year.....	8,669	-	7,819	159	-	10	-	-	830	1,549	1,533	3,738
Purchases.....	52,855	6,719	46,136	-	1,175	6	4,688	4,472	8,386	12,309	7,790	8,410
Cost of labor.....	114,334	10,321	93,552	3,676	393	4,393	7,303	8,940	11,928	11,180	15,905	29,834
Material and supplies.....	27,707	4,996	22,711	1,505	228	897	1,201	3,282	3,128	2,951	4,247	5,272
Other costs.....	123,399	10,310	101,089	3,780	1,311	2,151	11,046	12,865	17,136	34,656	30,128	84,016
Less: Inventory, end-of-year.....	9,691	663	8,988	222	-	-	10	1	932	1,968	1,877	3,978
Salaries and wages.....	9,971	468	9,503	483	445	729	902	1,637	1,519	1,191	1,191	3,447
Payments to partners.....	10,244	1,307	9,937	7	535	485	202	1,668	2,283	1,402	733	1,295
Rent.....	28,011	1,007	23,305	645	130	1,082	599	1,940	1,663	3,422	2,982	10,756
Interest.....	12,460	1,005	13,154	387	150	249	259	1,486	865	1,015	2,261	6,340
Taxes.....	30,993	2,418	24,680	894	421	592	1,326	2,847	3,007	3,286	3,202	10,105
Casualty losses.....	642	-	642	41	-	-	-	-	396	3	19	183
Bad debts.....	1,070	1,070	652	-	40	85	144	35	81	40	225	7,393
Repairs.....	6,096	3,694	10,110	1,010	332	432	1,440	3,020	2,140	3,563	3,563	7,393
Depreciation.....	80,589	11,302	69,287	1,075	1,344	1,949	3,107	5,696	6,103	7,650	9,847	31,516
Amortization.....	900	9	911	103	-	-	308	8	103	479	-	13
Depletion.....	11,619	14,117	107,439	669	1,536	1,735	2,950	8,299	6,833	10,159	9,081	62,230
Retirement plans, etc.....	701	14	577	-	-	-	-	-	18	25	42	492
Net loss from other partnerships, etc.....	4,565	810	3,755	7	-	-	-	-	5	81	32	3,630
Net farm loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets.....	712	10	699	384	17	-	74	-	175	28	21	21
Other deductions.....	213,516	42,966	169,664	13,954	4,376	9,396	6,003	17,261	23,733	15,773	13,869	65,429
Gross profit (less loss).....	553,512	97,955	45,347	4,879	10,555	12,716	18,354	39,616	44,240	42,280	42,878	238,729
Gross profit.....	554,240	100,000	464,164	4,840	11,617	13,716	19,357	41,000	44,626	42,410	45,272	240,726
Gross loss.....	10,728	311	8,437	61	1,062	1,003	1,384	386	130	2,394	1,997	1,997
Net profit (less loss).....	12,806	13,988	58,308	11,554	11,139	13,412	2,312	111	2,869	3,458	4,576	58,811
Net profit.....	12,806	13,988	58,308	11,554	11,139	13,412	2,312	111	2,869	3,458	4,576	58,811
Net loss.....	1,020	17,872	10,418	12,334	4,987	6,101	9,99	11,085	12,168	4,818	8,909	39,487
CONTRACT CONSTRUCTION												
Number of partnerships.....	49,682	10,730	1,958	3,173	1,741	4,344	1,758	2,333	2,219	629	398	308
Number of partners.....	108,641	54,664	20,647	6,970	16,762	9,413	6,059	5,214	5,395	1,502	1,276	1,056
<i>(Thousand dollars)</i>												
Total assets.....	-	-	1,029,501	-	29,832	70,713	96,861	163,049	333,090	211,004	271,940	837,013
Total receipts.....	7,475,564	1,624,722	5,860,842	369,627	334,491	422,849	399,653	566,196	911,964	640,294	588,529	1,627,239
Business receipts.....	7,365,160	1,601,129	5,644,021	366,107	333,692	421,085	395,325	560,845	899,393	633,512	566,387	1,587,085
Income from other partnerships, etc.....	15,357	241	14,316	5	5	-	38	4	597	66	3,190	10,907
Nonqualifying dividends.....	-	37	-	-	-	-	-	-	-	18	-	9
Interest.....	10,963	1,022	9,941	1,117	15	86	382	305	1,487	1,139	2,605	2,705
Rents.....	29,486	1,007	28,489	1,063	220	480	1,025	2,786	4,709	2,897	2,486	6,803
Royalties.....	1,160	1	1,160	10	-	-	990	1	42	7	2	96
Net farm profit.....	19	4	15	-	-	-	-	-	-	-	13	2
Net gain, noncapital assets.....	7,422	1,053	6,369	273	53	420	137	459	1,161	375	1,898	1,593
Other receipts.....	45,930	3,910	42,026	950	506	776	1,750	1,796	3,975	2,280	1,948	18,039
Total deductions.....	6,674,816	1,346,839	5,327,977	335,003	269,547	363,635	350,268	511,061	829,134	600,951	542,050	1,526,128
Cost of sales and operations, total.....	5,521,639	1,006,103	4,515,536	284,889	213,503	285,461	281,441	420,741	695,887	523,476	471,569	1,338,569
Inventory, beginning-of-year.....	281,247	26,938	254,329	16,397	2,279	6,698	10,337	20,392	33,632	19,881	22,547	122,166
Purchases.....	1,101,693	165,131	936,562	48,792	57,538	74,130	83,950	124,823	176,075	93,493	70,841	106,920
Cost of labor.....	1,175,125	162,888	912,237	57,308	56,011	72,566	63,689	115,985	172,995	118,862	90,028	164,793
Material and supplies.....	877,963	124,296	753,667	42,824	4,671	5,563	53,544	69,232	99,427	76,021	61,286	151,104
Other costs.....	2,375,783	252,612	2,123,171	125,973	56,668	79,697	81,345	108,158	250,514	232,670	250,143	938,043
Less: Inventory, end-of-year.....	290,177	25,742	264,435	6,405	1,664	5,153	11,424	17,849	36,756	17,451	23,276	144,457
Salaries and wages.....	107,416	31,994	75,422	6,484	5,279	6,720	7,280	7,125	13,492	9,814	8,109	11,119
Payments to partners.....	116,104	47,568	68,536	3,154	14,884	12,944	9,542	8,608	8,333	2,764	2,609	7,698
Rent.....	90,467	16,506	73,961	6,142	3,263	7,885	4,108	6,372	13,944	8,608	9,259	14,380
Interest.....	40,925	31,671	1,061	1,633	2,074	3,347	2,074	3,347	5,209	3,194	3,823	8,728
Taxes.....	111,740	27,553	84,187	6,425	5,168	7,290	6,422	9,784	16,266	9,562	7,662	15,608
Casualty losses.....	404	121	283	2	-	21	-	-	31	33	3	31
Bad debts.....	7,995	745	7,250	1,063	433	341	288	784	1,193	2,456	226	466
Repairs.....	64,751	18,720	46,031	1,833	1,544	2,458	4,365	5,276	7,995	5,390	5,384	9,796
Depreciation.....	189,063	44,523	144,540	4,734	4,487	7,518	7,292	12,081	17,476	10,361	9,046	71,545
Amortization.....	326	145	181	29	-	2	-	5	78	-	3	64
Depletion.....	686	520	25	-	-	-	-	61	71	10	173	171
Retirement plans, etc.....	4,010	450	3,560	63	15	25	216	-	712	633	430	997
Net loss from other partnerships, etc.....	4,030	412	3,618	13	-	-	-	1,706	65	17	359	1,462
Net farm loss.....	16	53	37	-	-	-	-	36	1	-	-	-
Net loss, noncapital assets.....	451	125	326	19	18	42	37	10	113	18	62	7
Other deductions.....	416,756	142,286	274,470	17,729	21,890	31,295	27,194	34,413	48,347	24,782	23,333	45,487
Gross profit (less loss).....	1,343,521	595,026	1,348,495	81,218	120,189	135,624	113,884	140,104	204,106	110,036	94,818	248,516
Gross profit.....	1,343,521	595,026	1,348,495	81,218	120,189	135,624	113,884	140,104	204,106	110,036	94,818	248,516
Gross loss.....	30,243	1,988	28,255	1,921	2,095	1,684	1,471	1,125	1,477	1,477	1,477	1,477
Net profit (less loss).....	800,748	267,883	532,365	34,424	64,944	59,214	49,385	55,135	82,830	39,343	46,479	101,111
Net profit.....	899,101	278,045	621,056	69,872	64,173	51,413	60,927	89,996	48,315	49,813	49,813	142,684
Net loss.....	98,353	10,162	88,191	9,439	4,928	4,959	2,028	5,792	7,166	8,972	3,334	41,573

Footnotes at end of table.

Business Returns/1968 • Partnerships

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partnerships	3,665	11,264	1,701	3,191	5,190	3,893	3,156	2,792	2,094	859	378	248
Number of partnerships with balance sheets	2,817	4,471	1,265	4,726	11,406	9,095	7,985	6,376	5,607	3,081	1,832	2,257
<i>(Thousand dollars)</i>												
Total receipts	-	-	4,313,387	-	19,384	6,989	113,786	198,969	329,668	295,440	255,595	973,056
Total disbursements	5,982,983	711,611	4,364,471	238,746	126,118	239,372	302,647	541,729	799,556	671,685	608,069	1,335,240
Income from other partnerships, etc.	5,930,422	705,422	4,812,101	235,091	125,617	238,514	307,344	539,198	793,490	666,364	602,831	1,316,773
Income from other partnerships, etc.	1,207	58	1,149	-	-	-	-	10	-	54	174	911
Income from other partnerships, etc.	94	3	97	-	-	3	4	5	10	35	16	12
Income from other partnerships, etc.	1,850	1,904	3,756	199	27	37	169	254	721	901	985	2,563
Income from other partnerships, etc.	11,358	1,825	13,183	329	11	295	433	736	1,523	1,872	729	3,595
Income from other partnerships, etc.	3,478	430	3,908	5	-	-	-	46	48	57	51	3,044
Income from other partnerships, etc.	46	-	46	-	-	-	-	22	7	9	7	1
Income from other partnerships, etc.	4,416	530	4,946	1,543	20	263	146	214	484	660	216	340
Income from other partnerships, etc.	1,469	2,516	3,985	1,779	552	260	551	1,244	3,273	1,733	3,060	8,001
Income from other partnerships, etc.	1,031,718	632,344	4,401,384	113,643	100,417	198,432	258,640	474,580	724,045	614,180	565,209	1,256,238
Cost of sales and operations, total	5,835,781	443,110	3,332,661	158,036	69,788	137,340	182,735	352,413	556,047	486,887	458,424	980,391
Inventory, beginning-of-year	407,713	2,337	4,336	4,480	5,783	10,523	23,385	59,788	52,230	56,724	129,007	129,007
Purchases	4,124,068	242,776	1,463,382	90,336	36,17	70,161	87,638	186,910	325,044	305,127	290,860	556,559
Cost of labor	781,471	118,714	86,753	48,391	16,348	51,767	76,602	118,591	168,489	124,977	101,112	160,076
Material and supplies	179,339	31,631	148,308	7,236	4,311	8,541	9,214	16,444	22,766	16,439	19,509	44,237
Other costs	490,039	51,846	438,493	10,646	11,780	4,985	17,269	32,034	42,835	43,288	46,978	223,678
Less: Inventory, end-of-year	4,9450	35,979	98,571	28,553	3,085	11,497	13,511	24,951	62,875	55,174	56,759	133,166
Salaries and wages	146,499	14,107	13,302	5,355	440	4,790	6,882	13,330	20,846	21,693	38,323	38,323
Payments to partners	104,983	1,434	83,349	3,772	8,048	12,942	9,547	14,464	9,126	6,623	7,390	7,390
Rent	81,335	10,441	70,394	4,080	4,080	6,174	8,170	8,113	9,257	5,664	5,664	17,546
Interest	3,638	7,339	28,699	1,397	233	1,013	1,818	2,739	4,206	3,345	2,848	11,110
Taxes	108,341	14,706	45,75	4,960	1,350	5,150	6,564	14,157	17,436	12,805	9,950	20,203
Casualty losses	783	61	712	4	-	58	311	6	59	54	11	219
Bad debts	4,125	1,095	542	127	127	372	589	1,260	1,550	1,127	966	1,597
Repairs	63,375	12,315	11,350	2,105	759	4,372	3,044	5,468	7,200	6,836	5,089	18,177
Depreciation	168,801	48,111	140,620	5,680	1,748	5,885	7,492	16,481	17,323	14,349	10,220	61,452
Amortization	337	1	336	38	19	85	8	32	7	81	6	6
Depletion	11,909	4,883	1,626	9	-	-	-	147	463	155	566	11,286
Retirement plans, etc.	6,054	167	7,394	336	5	79	190	758	770	770	960	2,697
Net loss from other partnerships, etc.	5,030	230	4,310	-	-	-	-	-	24	55	1,701	1,530
Net farm loss	488	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	368	15	353	-	1	31	-	49	201	26	17	28
Other deductions	406,226	5,111	391,015	27,331	13,244	23,541	29,200	50,273	72,530	50,217	40,396	84,283
Gross profit (less loss)	1,004,888	462,332	1,444,561	77,055	58,329	100,574	124,609	186,785	237,443	179,477	144,407	336,382
Gross profit	1,170,258	603,212	1,444,561	77,429	58,409	100,831	124,629	187,407	238,988	179,528	144,805	337,114
Gross loss	5,969	290	5,079	374	1,080	257	20	622	1,545	51	398	732
Net profit (less loss)	544,305	80,211	464,088	25,303	45,811	40,940	50,007	67,149	75,511	57,505	42,860	79,002
Net profit	608,336	91,213	517,323	25,166	48,376	43,705	52,258	70,454	84,725	62,636	48,006	96,497
Net loss	44,231	10,776	53,235	3,863	4,065	4,765	4,251	3,305	9,214	5,131	5,146	17,495
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND JANITARY SERVICE												
Number of partnerships	15,206	3,176	7,030	892	1,653	1,588	1,127	618	789	225	100	38
Number of partnerships with balance sheets	40,298	11,693	18,605	3,034	3,758	4,124	2,595	1,513	2,024	710	1,547	300
<i>(Thousand dollars)</i>												
Total receipts	-	-	49,456	-	7,939	26,253	41,448	44,964	114,367	74,637	69,920	112,928
Total disbursements	1,154,433	344,744	861,684	31,765	51,707	73,943	90,114	106,020	185,888	120,107	97,038	105,096
Income from other partnerships, etc.	1,080	382,366	841,861	31,935	51,555	73,457	89,705	103,836	183,459	117,199	90,744	102,271
Income from other partnerships, etc.	11	1	10	-	-	-	-	-	35	-	-	675
Income from other partnerships, etc.	1,395	5	1,343	14	5	45	18	27	119	797	651	167
Income from other partnerships, etc.	3,957	54	3,704	15	-	312	132	420	780	1,152	387	505
Income from other partnerships, etc.	60	54	6	-	-	5	-	-	-	-	-	1
Income from other partnerships, etc.	53	14	34	-	34	-	-	-	-	-	-	-
Income from other partnerships, etc.	4,786	1,039	5,825	770	376	16	17	367	716	264	79	242
Income from other partnerships, etc.	12,604	1,994	10,670	31	37	114	242	4,370	814	650	5,177	1,235
Total deductions	1,102,215	127,366	774,849	28,769	40,611	62,748	31,855	92,189	173,732	109,535	86,772	98,638
Cost of sales and operations, total	680,194	186,407	493,785	16,755	26,602	37,067	55,138	53,090	108,652	72,601	58,225	65,658
Inventory, beginning-of-year	14,816	3,108	11,708	76	4	374	1,138	2,166	2,985	1,719	2,786	422
Purchases	4,67,817	79,344	17,835	3,774	7,361	10,602	13,562	18,068	43,398	26,619	29,509	19,500
Cost of labor	24,579	51,346	177,733	5,811	6,309	13,706	14,234	19,746	39,405	29,007	19,358	30,156
Material and supplies	24,341	9,011	16,140	663	718	2,519	994	2,803	5,279	1,818	1,316	4,030
Other costs	174,107	50,114	123,988	6,473	11,765	10,034	25,358	11,087	22,795	15,451	8,233	12,792
Less: Inventory, end-of-year	15,568	4,991	1,677	46	93	168	148	780	5,210	2,013	2,977	1,242
Salaries and wages	11,511	1,190	16,311	32	330	1,353	1,440	796	2,809	1,747	4,813	3,002
Payments to partners	13,633	8,841	16,742	1,290	1,159	4,266	2,250	1,849	3,008	1,715	612	593
Rent	11,992	2,904	23,488	1,359	2,918	4,350	1,242	2,934	5,671	3,436	1,698	1,920
Interest	18,804	5,055	10,749	418	445	1,209	939	2,708	1,340	1,306	1,306	2,114
Taxes	43,377	1,379	30,398	876	881	2,227	2,653	6,268	7,425	4,392	3,257	2,419
Casualty losses	716	35	681	-	-	1	14	11	601	6	47	1
Bad debts	1,477	140	1,332	43	31	344	81	196	227	110	144	157
Repairs	5,613	19,714	3,899	1,548	1,704	3,363	2,864	3,616	10,248	4,071	4,034	2,249
Depreciation	78,083	8,012	50,071	4,108	1,869	3,937	5,264	5,804	11,895	6,931	5,034	7,229
Amortization	1,564	6	1,558	1	-	-	-	1	-	-	-	1,556
Depletion	6	65	197	-	2	-	-	62	53	9	-	71
Retirement plans, etc.	1,045	1,9	906	30	12	34	1	31	256	394	107	141
Net loss from other partnerships, etc.	17	-	19	-	-	-	-	-	4	15	-	-
Net farm loss	79	78	1	-	-	-	-	1	-	-	-	-
Net loss, noncapital assets	386	160	226	-	25	86	16	29	3	66	1	1
Other deductions	149,476	54,001	95,475	4,313	4,835	8,134	9,613	16,576	20,149	12,876	7,452	11,527
Gross profit (less loss)	590,035	201,954	348,076	15,183	24,653	35,390	34,567	49,746	74,807	44,598	32,519	36,613
Gross profit	590,035	201,954	348,076	15,183	24,653	35,390	34,567	49,746	74,807	44,598	32,519	36,613
Gross loss	656	5	651	-	116	97	217	170	31	3	17	-
Net profit (less loss)	152,129	65,383	86,835	3,996	11,096	10,201	8,259	13,831	12,156	10,572	10,266	6,458
Net profit	172,144	68,393	103,751	5,452	11,566	11,805	10,386	14,649	15,513	11,277	11,172	11,931
Net loss	19,926	5,010	16,916	1,456	470	1,604	2,127	818	3,357	705	906	5,473

Footnotes at end of table.

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partnerships.....	209,324	92,696	116,628	13,936	23,735	20,690	20,669	18,477	13,489	3,837	1,247	548
Number of partners.....	472,390	201,524	270,866	30,298	52,900	45,604	46,030	43,674	33,150	11,536	4,517	3,159
(Thousand dollars)												
Total assets.....	-	-	7,921,979	-	107,895	349,345	742,412	1,318,679	2,055,543	1,306,535	838,590	1,202,980
Total receipts.....	34,800,486	2,359,604	25,940,882	1,227,602	972,100	1,733,209	2,744,387	4,066,497	5,849,789	3,756,882	2,288,502	3,301,914
Business receipts.....	34,432,268	2,357,552	25,644,716	1,213,211	965,299	1,725,734	2,726,865	4,030,209	5,776,304	3,706,534	2,251,929	3,248,631
Income from other partnerships, etc.....	4,387	2,464	1,923	49	5	2	35	80	804	159	384	399
Nonqualifying dividends.....	1,592	344	1,248	49	14	3	46	180	206	82	316	352
Interest.....	38,688	5,257	33,431	983	150	245	998	3,268	8,917	7,349	4,573	7,948
Rents.....	97,043	26,989	70,054	2,830	1,439	1,685	4,417	8,532	19,784	10,171	8,416	12,780
Royalties.....	2,680	389	2,291	1	732	38	169	46	543	94	105	563
Net farm profit.....	1,942	1,432	516	-	-	10	49	-	28	204	110	115
Net gain, noncapital assets.....	12,728	3,663	10,065	3,304	1,020	217	394	1,412	1,387	865	313	1,353
Other receipts.....	209,152	32,514	176,638	7,175	3,441	5,275	11,414	23,964	41,816	31,424	22,356	29,773
Total deductions.....	32,520,659	8,169,405	24,351,254	1,163,130	878,102	1,568,615	2,513,752	3,753,645	5,486,332	3,594,919	2,193,162	3,199,597
Cost of sales and operations, total.....	25,991,384	6,526,978	19,464,406	907,522	642,389	1,180,227	1,905,962	2,898,196	4,379,604	2,986,722	1,814,806	2,752,978
Inventory, beginning-of-year.....	3,244,731	698,511	2,546,220	163,482	42,037	107,407	233,777	416,192	651,326	394,757	230,878	306,364
Purchases.....	24,690,507	6,135,117	18,555,390	845,323	612,714	1,147,815	1,855,566	2,343,743	4,201,813	2,877,675	1,707,147	2,553,594
Cost of labor.....	200,597	36,329	164,268	6,885	3,311	6,700	16,890	22,914	36,673	28,280	21,412	31,203
Material and supplies.....	169,976	63,498	106,478	7,736	4,428	10,470	11,619	16,319	20,456	10,875	4,559	20,016
Other costs.....	1,125,392	323,218	802,174	23,377	17,347	20,688	45,345	68,599	162,606	189,606	102,379	172,227
Less: Inventory, end-of-year.....	3,439,819	729,695	2,710,124	136,281	40,448	112,853	257,235	469,571	697,270	424,471	251,569	320,426
Salaries and wages.....	4,446,279	562,216	1,882,063	92,097	70,600	129,641	215,070	328,147	446,630	249,237	159,662	190,979
Payments to partners.....	439,267	96,906	343,361	19,238	24,309	33,633	57,775	68,974	76,011	30,895	16,082	13,444
Rent.....	497,278	135,846	361,432	23,020	31,994	46,623	55,759	65,051	66,992	30,026	21,123	22,844
Interest.....	150,855	32,561	118,294	5,423	3,047	4,928	9,577	16,957	28,049	17,768	11,691	22,054
Taxes.....	503,184	165,714	337,470	18,721	14,172	26,269	43,858	60,849	80,731	47,665	22,624	23,781
Casualty losses.....	4,119	1,531	2,588	313	347	598	333	249	377	234	114	23
Bad debts.....	58,842	11,869	46,973	3,031	832	1,428	3,243	8,444	1,610	6,860	5,091	5,436
Repairs.....	132,926	40,748	92,178	4,784	4,294	7,329	12,628	19,277	20,263	10,700	7,233	9,670
Depreciation.....	350,985	103,147	247,838	10,996	8,653	19,199	30,448	46,066	60,455	30,985	17,253	23,783
Amortization.....	1,021	255	766	28	42	36	237	142	180	46	32	43
Depletion.....	1,513	336	1,177	-	6	1	78	60	339	71	270	352
Retirement plans, etc.....	8,353	822	7,531	139	171	261	269	681	709	942	789	3,570
Net loss from other partnerships, etc.....	529	246	283	-	-	41	2	27	95	30	34	54
Net farm loss.....	302	118	84	9	-	-	-	54	1	-	20	-
Net loss, noncapital assets.....	4,202	514	1,688	813	-	37	77	143	526	33	13	44
Other deductions.....	1,933,720	489,598	1,444,122	77,196	78,264	117,664	178,336	244,330	318,760	182,705	116,325	130,542
Gross profit (less loss).....	8,440,884	2,260,574	6,180,310	305,689	322,910	545,507	820,903	1,132,013	1,400,700	719,812	437,123	495,653
Gross profit.....	8,461,722	2,268,307	6,193,415	308,758	323,738	545,710	821,913	1,134,286	1,405,040	720,535	437,226	496,209
Gross loss.....	20,832	7,733	13,105	3,069	828	203	1,010	3,273	4,340	723	103	556
Net profit (less loss).....	2,279,827	690,199	1,589,628	64,474	93,998	144,594	230,635	312,852	363,457	161,963	95,340	102,317
Net profit.....	2,444,655	744,664	1,699,791	85,604	108,515	175,773	244,406	330,262	377,644	171,042	99,339	107,206
Net loss.....	164,628	54,465	110,163	21,132	14,917	11,179	13,771	17,410	14,187	7,079	3,999	4,889
Wholesale Trade												
Number of partnerships.....	32,162	10,539	21,623	2,409	4,785	3,074	2,875	3,320	3,156	1,216	490	298
Number of partners.....	78,136	25,199	52,937	5,438	10,707	6,703	6,832	7,855	8,004	3,651	1,826	1,921
(Thousand dollars)												
Total assets.....	-	-	2,346,141	-	17,502	50,062	103,783	242,387	492,949	415,231	332,773	691,454
Total receipts.....	11,082,974	1,558,291	9,524,683	432,987	182,807	299,762	548,979	952,532	1,861,690	1,718,826	1,196,228	2,330,872
Business receipts.....	10,976,571	1,546,374	9,430,197	428,767	180,229	298,545	546,301	945,018	1,837,942	1,705,999	1,185,779	2,301,617
Income from other partnerships, etc.....	1,518	525	993	23	-	-	-	66	363	93	191	256
Nonqualifying dividends.....	491	3	488	-	-	-	-	1	5	12	306	159
Interest.....	11,291	674	10,617	414	14	51	98	365	2,093	1,386	1,018	5,178
Rents.....	22,798	4,455	18,343	265	277	108	556	1,154	3,740	2,281	2,718	6,244
Royalties.....	1,993	120	1,873	-	726	38	169	46	286	44	31	533
Net farm profit.....	1,545	1,276	369	-	-	-	49	-	2	74	115	-
Net gain, noncapital assets.....	4,194	444	3,750	868	346	74	61	168	384	384	162	1,303
Other receipts.....	62,973	4,420	58,153	2,650	1,215	945	1,740	4,714	16,875	8,598	5,949	15,467
Total deductions.....	10,526,540	1,460,873	9,065,667	410,271	159,095	265,629	503,015	894,665	1,758,052	1,696,461	1,153,108	2,265,371
Cost of sales and operations, total.....	9,003,985	1,228,988	7,774,997	341,160	109,903	208,061	409,190	733,963	1,488,481	1,448,753	1,005,954	2,029,532
Inventory, beginning-of-year.....	831,836	86,874	745,162	44,335	6,472	11,622	32,715	69,780	143,732	124,543	97,688	212,285
Purchases.....	8,446,719	1,121,973	7,324,746	324,865	102,272	192,631	393,095	696,931	1,407,732	1,347,142	949,542	1,910,536
Cost of labor.....	62,782	8,391	54,391	3,125	344	625	2,902	6,941	9,315	8,872	6,492	15,775
Material and supplies.....	49,021	10,816	38,205	1,105	854	4,463	2,949	3,281	4,135	6,494	3,256	11,668
Other costs.....	429,447	85,325	344,122	8,075	5,001	10,907	7,404	31,149	62,080	77,942	49,182	92,382
Less: Inventory, end-of-year.....	815,820	84,191	731,629	40,345	5,040	12,187	29,875	74,119	140,503	116,240	100,206	213,114
Salaries and wages.....	553,826	72,834	480,992	24,681	10,444	17,768	30,402	58,892	102,375	83,796	60,612	92,022
Payments to partners.....	99,481	16,251	83,230	5,108	8,423	5,366	7,669	12,481	19,396	10,220	6,463	8,104
Rent.....	75,438	11,257	64,181	4,134	3,694	4,264	5,948	8,645	12,259	8,216	6,663	10,358
Interest.....	40,796	5,079	35,717	1,547	238	886	1,430	2,837	6,284	5,079	4,639	12,777
Taxes.....	106,208	19,069	87,139	5,419	1,349	2,440	5,100	10,454	20,428	20,266	9,092	12,591
Casualty losses.....	424	143	281	30	1	32	2	12	87	44	69	4
Bad debts.....	16,302	3,018	13,284	719	124	175	519	1,971	3,644	2,330	2,075	2,727
Repairs.....	30,749	5,976	24,773	1,002	435	1,072						

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Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Retail Trade												
Number of partnerships.....	174,763	81,108	93,655	11,414	18,823	17,401	17,596	14,855	10,071	2,512	738	245
Number of partners.....	388,744	173,433	114,811	24,609	41,913	38,460	38,760	35,132	24,540	7,595	2,627	1,175
(Thousand dollars)												
Total assets.....	-	-	5,447,247	-	89,999	1,35,604	630,894	1,053,926	1,523,350	855,701	493,320	504,453
Total receipts.....	23,198,280	7,168,441	10,029,838	784,661	788,761	1,411,751	2,161,050	3,040,409	3,874,391	1,953,222	1,069,482	946,111
Business receipts.....	21,939,557	7,108,620	15,830,877	774,542	784,538	1,405,557	2,146,258	3,011,990	3,825,353	1,916,574	1,043,542	922,523
Income from other partnerships, etc.....	1,258,723	59,821	198,961	10,119	4,223	6,294	15,792	28,419	58,038	36,648	20,940	12,588
Nonqualifying dividends.....	1,100	341	759	49	14	2	34	179	200	70	10	193
Interest.....	27,116	4,545	23,571	565	136	193	900	1,870	6,783	5,864	3,544	2,716
Rents.....	73,362	22,366	50,996	2,538	1,162	1,517	3,829	6,291	15,791	7,681	5,661	6,526
Royalties.....	671	254	417	1	6	-	-	-	257	49	74	30
Net farm profit.....	403	156	247	-	-	10	-	-	26	175	36	-
Net gain, noncapital assets.....	8,438	2,160	6,278	2,436	674	143	333	1,043	990	461	149	49
Other receipts.....	144,776	28,004	116,772	4,904	3,226	4,327	9,654	18,016	24,551	22,290	16,273	13,931
Total deductions.....	21,510,230	6,585,284	14,934,946	743,454	717,764	1,384,010	1,978,912	2,790,878	3,620,803	1,859,707	1,019,198	910,220
Cost of sales and operations, total.....	10,603,568	5,198,159	11,405,409	559,317	531,931	956,744	1,471,198	2,110,160	2,804,696	1,475,802	793,089	702,471
Inventory, beginning-of-year.....	2,359,552	602,379	1,757,173	116,755	35,341	94,908	199,008	338,134	493,117	259,506	129,240	91,174
Purchases.....	15,872,262	4,916,371	10,955,891	514,215	510,033	940,314	1,436,130	1,094,513	2,716,512	1,379,814	742,114	622,246
Cost of labor.....	134,249	27,443	107,006	3,210	3,667	6,075	13,988	15,872	26,203	18,782	14,679	5,230
Material and supplies.....	118,414	51,559	66,855	3,601	6,571	5,531	8,379	12,916	16,037	4,249	1,075	5,295
Other costs.....	686,004	133,457	450,547	15,262	10,799	9,771	37,775	35,242	97,167	110,247	52,938	79,846
Less: Inventory, end-of-year.....	1,566,913	634,850	1,932,063	93,726	35,280	99,855	224,281	386,507	544,340	296,796	146,957	104,320
Salaries and wages.....	1,851,059	480,850	1,370,209	66,856	60,156	110,904	182,390	263,543	334,150	157,832	96,835	97,543
Payments to partners.....	332,129	79,022	253,107	13,777	15,639	24,935	48,850	55,397	55,041	19,950	9,415	5,203
Rent.....	416,449	121,947	293,502	18,630	28,554	46,014	49,328	55,748	51,780	21,321	14,064	12,263
Interest.....	108,182	27,191	80,990	3,649	1,809	2,978	8,087	13,820	21,244	12,302	6,882	9,219
Taxes.....	388,479	144,456	244,023	13,185	12,821	22,301	38,509	49,363	57,533	26,032	13,220	11,058
Casualty losses.....	3,669	1,376	2,293	283	346	566	331	235	286	182	45	19
Bad debts.....	41,355	8,694	32,661	4,181	708	1,170	7,712	6,335	9,736	4,311	2,944	2,664
Repairs.....	99,918	34,322	65,596	3,718	3,858	6,180	11,223	12,578	14,715	6,366	3,671	3,287
Depreciation.....	262,773	85,018	177,755	8,369	10,104	15,955	25,768	36,587	44,525	19,412	10,147	9,888
Amortization.....	926	246	680	23	21	10	35	131	174	28	26	32
Depletion.....	469	63	406	-	-	1	78	-	33	16	41	37
Retirement plans, etc.....	4,313	643	3,670	85	158	190	178	565	348	456	422	1,268
Net loss from other partnerships, etc.....	184	69	115	-	-	-	-	25	35	19	12	24
Net farm loss.....	182	118	64	9	-	-	-	54	1	-	-	-
Net loss, noncapital assets.....	1,687	475	1,212	801	2	37	74	126	127	21	7	17
Other deductions.....	1,394,888	401,434	994,454	52,571	54,955	94,025	139,851	186,411	216,379	115,657	68,378	55,227
Gross profit (less loss).....	6,335,989	1,910,521	4,425,468	215,225	252,606	448,813	675,060	901,830	1,030,657	440,772	250,453	220,052
Gross profit.....	6,348,831	1,916,898	4,431,933	217,157	253,008	449,016	676,070	903,904	1,031,261	440,909	250,556	220,052
Gross loss.....	12,842	6,377	6,465	1,932	402	203	1,010	1,074	604	137	103	-
Net profit (less loss).....	1,688,050	583,158	1,104,892	41,207	70,997	127,741	182,138	244,531	253,588	93,515	50,284	35,891
Net profit.....	1,813,360	629,742	1,183,618	54,912	81,132	137,770	194,590	261,627	263,598	100,320	52,282	37,387
Net loss.....	125,310	46,584	78,726	13,705	10,135	10,029	12,452	12,096	10,010	6,805	1,998	1,496
Wholesale and Retail Trade not Allocable												
Number of partnerships.....	1,399	1,049	1,350	(*)	(*)	115	198	302	262	109	19	5
Number of partners.....	5,510	2,392	3,118	(*)	(*)	441	438	685	606	290	64	63
(Thousand dollars)												
Total assets.....	-	-	128,591	-	(*)	3,679	7,735	22,366	39,244	35,603	12,497	7,073
Total receipts.....	519,322	132,271	386,361	(*)	(*)	21,696	34,358	73,556	113,708	84,834	22,792	24,931
Business receipts.....	516,140	132,492	383,642	(*)	(*)	21,632	34,306	73,201	113,009	83,961	22,608	24,491
Income from other partnerships, etc.....	12	3	9	-	-	-	-	-	-	8	-	-
Nonqualifying dividends.....	1	-	1	-	-	-	-	-	-	1	-	-
Interest.....	281	38	243	(*)	-	1	-	33	41	99	11	54
Rents.....	883	168	715	(*)	-	60	32	87	253	209	37	10
Royalties.....	16	15	1	-	-	-	-	-	-	1	-	-
Net farm profit.....	-	-	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets.....	96	59	37	-	-	-	-	1	13	20	2	1
Other receipts.....	1,803	90	1,713	(*)	-	3	20	234	390	536	134	375
Total deductions.....	483,889	123,248	360,641	(*)	(*)	18,976	31,825	68,102	107,477	78,751	20,856	24,006
Cost of sales and operations, total.....	383,831	99,831	284,000	(*)	(*)	15,422	25,574	54,073	82,427	62,167	15,763	20,975
Inventory, beginning-of-year.....	53,343	9,458	43,885	(*)	(*)	377	2,054	8,388	12,487	10,708	3,950	2,905
Purchases.....	371,526	96,773	274,753	(*)	(*)	14,870	26,341	52,299	77,569	60,719	15,491	20,812
Cost of labor.....	3,566	645	2,921	(*)	-	-	-	101	1,155	626	241	198
Material and supplies.....	2,541	1,123	1,418	(*)	(*)	476	91	122	284	132	228	53
Other costs.....	9,941	2,436	7,505	(*)	(*)	10	166	2,208	3,359	1,417	259	(*)
Less: Inventory, end-of-year.....	57,086	10,654	46,432	(*)	(*)	811	3,078	8,945	12,427	11,435	4,406	2,992
Salaries and wages.....	39,394	8,532	30,862	(*)	-	969	2,278	5,712	10,105	7,609	2,215	1,414
Payments to partners.....	7,657	1,633	6,024	(*)	(*)	332	1,196	1,574	725	204	137	137
Rent.....	5,391	1,642	3,749	(*)	(*)	345	383	658	953	489	396	223
Interest.....	1,877	240	1,587	(*)	-	64	60	300	521	387	170	58
Taxes.....	8,497	2,189	6,308	(*)	(*)	228	349	1,032	2,770	1,367	312	132
Casualty losses.....	26	12	14	-	-	-	-	2	4	8	-	-
Bad debts.....	1,185	157	1,028	(*)	-	83	12	236	230	219	72	45
Repairs.....	2,254	450	1,804	(*)	(*)	77	133	239	837	299	91	68
Depreciation.....	5,802	1,424	4,378	(*)	(*)	217	222	731	1,649	978	232	184
Amortization.....	2	-	-	-	-	-	-	-	1	1	-	-
Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-
Retirement plans, etc.....	103	2	101	-	-	-	-	39	20	35	7	-
Net loss from other partnerships, etc.....	6	6	-	-	-	-	-	-	-	-	-	-
Net farm loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets.....	2	-	-	-	-	-	-	-	-	-	-	-
Other deductions.....	27,857	7,080	20,777	(*)	(*)	1,239	1,558	3,884	6,384	4,467	1,394	770
Gross profit (less loss).....	132,309	32,667	99,642	(*)	(*)	6,210	8,732	19,128	30,582	21,794	6,845	3,516
Gross profit.....	132,337	32,667	99,670	(*)	(*)	6,210	8,732	19,128	30,582	21,794	6,845	3,516
Gross loss.....	28	-	28	-	-	-	-	-	-	-	-	-
Net profit (less loss).....	35,343	9,643	25,700	(*)	(*)	2,720	2,533	5,454	6,231	6,083	1,936	925
Net profit.....	37,070	9,816	27,254	(*)	(*)	2,720	2,554	5,661	6,510	6,223	1,975	925
Net loss.....	1,727	193	1,53									

Footnotes at end of table.

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Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Number of partnerships.....	298,531	102,021	196,510	13,196	22,960	26,095	30,964	32,104	35,236	16,676	11,100	8,179
Number of partners.....	1,476,613	491,459	985,154	53,641	115,210	105,477	118,663	134,488	158,811	93,150	85,704	120,010
(Thousand dollars)												
Total assets.....	-	-	55,482,408	-	110,180	452,711	1,127,995	2,288,428	5,569,880	5,920,505	7,742,636	32,270,073
Total receipts.....	10,690,078	1,490,020	9,200,058	277,706	171,869	196,460	318,979	487,772	991,414	904,601	1,049,259	4,801,998
Business receipts.....	9,397,480	1,259,926	8,137,554	237,110	153,843	173,046	288,944	451,337	889,732	814,282	935,814	4,193,446
Income from other partnerships, etc.....	52,124	8,103	44,021	1,034	169	279	1,715	870	3,265	10,935	3,124	22,630
Nonqualifying dividends.....	19,758	13,699	6,059	202	45	57	118	195	675	729	313	3,725
Interest.....	575,706	79,867	495,839	10,096	3,124	5,266	14,197	17,152	45,120	34,971	49,284	316,629
Rents.....	175,256	51,238	124,018	6,653	3,521	3,392	5,921	8,066	25,467	17,724	20,501	32,773
Royalties.....	70,218	11,074	59,144	1,467	1,461	9,997	2,213	823	8,584	11,593	8,321	14,685
Net farm profit.....	1,259	1,095	164	3	13	-	-	4	129	-	2	13
Net gain, noncapital assets.....	71,801	15,080	56,721	12,134	408	931	1,775	4,349	3,223	4,330	18,400	11,171
Other receipts.....	326,476	49,938	276,538	9,007	9,285	3,492	4,096	4,976	15,219	10,037	13,500	206,926
Total deductions.....	9,622,234	1,101,832	8,520,402	261,364	131,493	159,427	242,664	396,177	849,878	848,516	1,082,365	4,548,518
Cost of sales and operations, total.....	501,621	108,055	393,566	58,841	27,742	13,706	25,325	38,768	53,287	42,972	21,524	121,401
Inventory, beginning-of-year.....	76,882	14,734	62,148	1,063	573	3,772	9,843	6,595	9,083	8,399	2,512	20,308
Purchases.....	200,580	53,439	147,141	51,226	9,469	3,712	11,194	9,432	12,572	22,876	3,983	22,777
Cost of labor.....	15,271	4,301	10,970	352	567	546	1,639	2,357	1,544	871	557	2,537
Material and supplies.....	5,948	492	5,456	13	721	28	935	260	1,648	187	43	1,621
Other costs.....	282,183	52,021	230,162	7,738	17,193	7,702	10,872	17,166	36,186	15,945	18,261	99,099
Less: Inventory, end-of-year.....	79,243	16,932	62,311	1,551	781	2,034	9,158	7,042	7,746	5,306	3,732	24,941
Salaries and wages.....	1,300,415	108,852	1,191,563	14,832	10,880	13,118	19,431	23,178	52,361	43,196	60,775	953,792
Payments to partners.....	253,177	30,795	222,382	6,223	8,331	8,936	16,371	12,589	10,328	13,207	140,561	140,561
Rent.....	225,641	19,657	205,984	5,926	5,263	14,245	11,707	9,120	19,654	10,798	22,885	106,386
Interest.....	2,012,793	162,652	1,850,141	42,642	10,766	13,430	27,493	60,582	177,396	213,557	308,856	995,419
Taxes.....	1,059,957	138,310	921,647	19,889	8,324	17,153	31,876	60,737	128,935	119,871	141,680	393,182
Casualty losses.....	6,057	2,323	3,834	110	232	81	432	104	1,699	1,002	5	169
Bad debts.....	25,511	5,534	19,977	564	1,504	190	1,490	1,958	2,038	1,635	1,476	9,122
Repairs.....	249,559	45,988	203,571	4,311	2,493	5,267	10,774	18,806	33,645	34,077	31,294	62,904
Depreciation.....	1,488,744	171,645	1,317,099	24,990	6,482	16,626	37,937	71,427	169,558	188,098	244,519	557,462
Amortization.....	3,631	150	3,481	28	11	44	103	42	202	643	216	2,192
Depletion.....	38,239	5,654	32,585	42	143	2,295	554	74	1,393	3,612	2,551	21,921
Retirement plans, etc.....	34,368	1,497	32,871	19	235	3	36	79	307	221	268	31,703
Net loss from other partnerships, etc.....	89,919	19,344	70,575	798	1,078	4,240	3,630	5,032	11,951	3,634	23,770	16,442
Net farm loss.....	2,119	201	1,918	-	-	-	-	1	1,611	-	293	-
Net loss, noncapital assets.....	21,409	7,469	13,940	6,873	520	871	162	1,253	1,352	305	401	2,203
Other deductions.....	2,309,074	273,806	2,035,268	75,276	47,489	52,322	62,777	97,035	183,498	174,567	208,645	1,133,659
Gross profit (less loss).....	8,895,859	1,151,871	7,743,988	178,269	126,101	159,340	263,619	422,569	836,445	771,310	914,290	4,072,045
Gross profit.....	8,898,663	1,154,051	7,744,612	178,269	126,357	159,367	263,711	422,607	836,461	771,392	914,290	4,072,158
Gross loss.....	2,804	2,180	624	-	256	27	92	38	16	82	-	113
Net profit (less loss).....	1,067,844	388,188	679,656	16,342	40,376	37,033	76,315	91,595	141,536	56,085	133,106	253,480
Net profit.....	2,263,385	506,695	1,756,690	76,436	59,987	64,437	102,110	140,931	252,547	173,225	167,658	719,359
Net loss.....	1,195,541	118,507	1,077,034	60,094	19,611	27,404	25,795	49,336	111,011	117,140	200,764	465,879
SERVICES												
Number of partnerships.....	176,276	71,365	104,911	9,686	39,094	20,955	13,338	10,325	7,522	2,345	1,034	612
Number of partners.....	492,706	173,930	318,776	23,142	97,494	55,361	38,427	36,840	33,722	13,381	8,852	11,557
(Thousand dollars)												
Total assets.....	-	-	6,119,896	-	159,048	344,099	477,890	723,355	1,139,378	807,199	710,642	1,758,285
Total receipts.....	16,465,740	3,345,839	13,119,901	398,443	1,851,137	1,977,914	1,655,191	1,679,415	1,917,424	962,795	798,631	1,878,951
Business receipts.....	16,226,295	3,313,587	12,912,708	384,989	1,834,998	1,963,555	1,636,633	1,660,048	1,882,340	937,123	776,044	1,836,978
Income from other partnerships, etc.....	18,439	2,465	15,974	124	53	1,779	4,094	1,250	1,375	857	267	6,175
Nonqualifying dividends.....	989	392	597	-	8	5	101	22	413	8	35	-
Interest.....	22,628	3,321	19,307	154	866	891	1,274	1,553	3,981	4,284	2,631	3,673
Rents.....	70,603	10,052	60,551	3,015	1,803	3,770	6,403	4,955	10,226	8,041	6,880	15,458
Royalties.....	5,179	52	5,127	-	208	955	121	2,381	485	782	137	58
Net farm profit.....	752	88	664	-	-	-	-	22	-	-	642	-
Net gain, noncapital assets.....	15,888	1,261	14,627	5,982	1,300	526	632	452	1,003	1,209	2,822	701
Other receipts.....	104,967	14,621	90,346	4,179	11,901	6,433	6,029	8,653	17,992	10,086	9,200	15,873
Total deductions.....	10,642,590	2,068,793	8,573,797	261,374	1,008,515	1,095,595	1,000,623	1,061,539	1,308,227	697,820	600,103	1,540,001
Cost of sales and operations, total.....	2,780,448	705,967	2,074,481	87,907	243,220	233,623	248,032	255,627	374,118	199,784	159,534	272,636
Inventory, beginning-of-year.....	115,676	40,490	75,186	5,543	5,300	7,068	13,933	12,850	13,353	7,487	3,885	5,767
Purchases.....	866,992	313,239	553,753	28,559	62,770	73,227	82,336	80,016	118,661	41,622	28,035	38,527
Cost of labor.....	1,103,580	215,158	888,422	36,201	93,763	95,311	96,302	115,141	161,079	91,386	74,555	124,684
Material and supplies.....	175,368	60,121	115,247	6,248	20,457	19,400	20,762	19,083	14,579	5,138	2,416	7,164
Other costs.....	645,997	120,176	525,821	16,648	65,963	47,328	49,636	42,272	84,640	61,137	55,030	103,167
Less: Inventory, end-of-year.....	127,165	43,217	83,948	5,292	5,033	8,711	14,937	13,735	18,194	6,986	4,387	6,673
Salaries and wages.....	2,759,806	383,130	2,376,676	39,164	220,592	294,643	262,533	283,520	333,278	183,956	156,239	602,751
Payments to partners.....	568,490	129,502	438,988	13,071	83,493	76,830	66,093	60,155	56,988	19,223	11,762	51,373
Rent.....	749,976	139,010	610,966	17,757	95,875	100,631	84,589	74,922	86,536	42,838	36,416	71,402
Interest.....	180,002	24,423	155,579	3,700	4,851	5,206	8,149	13,374	23,681	19,802	22,517	54,299
Taxes.....	348,743	65,825	282,918	9,149	25,420	33,333	29,344	35,667	47,225	29,089	22,484	51,207
Casualty losses.....	2,829	647	2,182	222	90	41	266	1,077	239	66	10	171

Table 3.8—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION

Accounting period (month in which started)	All industrial divisions				Agriculture, forestry, and fisheries				Mining				Contract construction				Manufacturing			
	Number of partner-ships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)		
All returns, total.....	917,500	86,531,944	11,405,163	120,799	5,344,029	694,300	13,227	970,425	72,806	49,688	7,365,166	900,748	32,665	5,530,678	544,343	274	243,949	21,393		
Annual returns, total.....	861,494	78,048,562	11,232,667	118,148	5,262,149	690,719	12,719	953,701	89,633	45,736	7,154,982	778,741	29,902	5,321,638	526,045	244	213,949	18,862		
Calendar year returns.....	814,244	64,568,464	9,157,780	114,494	4,890,609	627,867	12,081	747,443	72,153	44,034	5,883,613	625,905	27,648	3,901,331	413,376	214	186,557	13,806		
Noncalendar year returns, total.....	47,250	13,480,998	2,074,877	3,654	371,540	22,852	638	206,258	17,480	1,702	1,271,369	152,836	2,254	1,420,307	112,669	30	56,997	4,534		
July 1968.....	3,174	873,660	123,177	376	59,974	3,976										151	50,664	2,167		
August 1968.....	2,996	1,403,731	220,311	214	29,132	1,961	245	85,136	6,039	305	159,324	12,006	154	88,861	9,248	231	137,077	8,577		
September 1968.....	2,851	1,537,272	255,040	226	29,036	318										102	53,054	3,878		
October 1968.....	2,713	591,561	131,773	226	29,036	318										78	73,453	7,822		
November 1968.....	2,259	493,926	171,687	886	43,288	3,742										280	77,683	6,960		
January 1969.....	6,928	1,984,175	292,467	886	43,288	3,742										124	92,011	6,862		
February 1969.....	3,915	900,263	142,911	524	52,747	2,269	206	106,182	11,605	206	106,182	11,605	206	106,182	11,605	206	106,182	11,605		
March 1969.....	5,587	1,702,768	265,090	287	32,462	2,278										185	186,557	13,806		
April 1969.....	3,798	811,389	104,945	287	27,860	1,245										101	105,455	9,399		
May 1969.....	2,999	773,226	107,926	283	33,270	1,644										327	163,696	13,750		
June 1969.....	8,030	2,407,827	329,900	563	69,120	6,106	187	14,940	1,164	187	14,940	1,164	403	105,455	9,399	403	105,455	9,399		
Part-year returns, total.....	56,006	2,483,382	172,496	2,611	81,880	3,581	508	16,724	1,168,827	3,952	210,178	22,007	2,763	209,032	18,260	2,763	209,032	18,260		
December 1968.....	30,941	979,020	16,360	1,590	37,058	12,294	291	8,556	1,158,864	2,069	70,667	7,210	1,139	61,231	2,246	1,139	61,231	2,246		
July-November 1968.....	10,926	852,855	93,051	526	30,763	2,399	217	8,168	963	217	8,168	963	814	78,736	7,422	814	78,736	7,422		
January-June 1969.....	14,139	651,907	85,805	495	14,059	3,476										1,162	74,285	6,491		
Transportation, communication, electric, gas, and sanitary services																				
All returns, total.....	15,206	1,230,227	152,218	209,324	34,432,268	2,279,827	32,162	10,976,571	556,434	174,763	22,039,557	1,688,050	2,300	530,140	35,343					
Annual returns, total.....	14,170	1,202,818	149,058	191,658	33,240,653	2,218,237	29,756	10,630,014	536,950	159,669	22,114,412	1,646,902	2,233	502,227	34,385					
Calendar year returns.....	13,612	1,096,237	138,824	179,338	27,721,610	1,907,512	27,133	7,832,134	423,087	150,138	19,427,915	1,452,119	2,067	461,561	32,306					
Noncalendar year returns, total.....	558	106,581	10,234	12,320	5,525,043	310,725	2,623	2,797,880	113,863	9,531	2,686,497	194,783	166	40,666	2,079					
July 1968.....				622	335,117	24,343	216	245,988	7,667	725	200,479	16,626	166	40,666	2,079					
August 1968.....				632	335,421	24,343	216	245,988	7,667	725	200,479	16,626	166	40,666	2,079					
September 1968.....				632	335,421	24,343	216	245,988	7,667	725	200,479	16,626	166	40,666	2,079					
October 1968.....	203	33,169	1,457	1,324	455,224	16,528	233	205,193	8,145	1,074	243,263	22,407	101	105,455	9,399					
November 1968.....				649	222,100	16,528	166	119,262	3,473	547	136,367	13,154	101	105,455	9,399					
January 1969.....				2,094	1,062,306	62,520	373	501,331	28,260	1,684	549,655	33,621	166	13,913	938					
February 1969.....				936	396,506	17,181	216	172,890	8,284	740	223,616	18,892	166	13,913	938					
March 1969.....				1,193	663,050	36,961	258	360,865	13,988	873	289,859	22,234	166	13,913	938					
April 1969.....	355	73,412	8,777	813	309,969	19,284	202	161,478	7,029	578	143,380	11,914	166	13,913	938					
May 1969.....				816	315,227	18,806	181	169,390	8,620	635	145,837	10,186	166	13,913	938					
June 1969.....				2,276	1,073,919	67,591	597	566,025	19,449	1,676	504,611	28,051	166	13,913	938					
Part-year returns, total.....	1,036	27,409	3,160	17,666	1,183,615	61,590	2,406	346,557	19,484	15,094	825,145	41,148	166	13,913	938					
December 1968.....	518	12,335	1,800	8,981	413,683	17,858	1,101	94,311	4,011	7,794	310,505	13,174	126	8,867	673					
July-November 1968.....	233	5,953	1,146	3,703	435,606	23,817	527	129,130	6,724	3,166	303,743	16,924	126	8,867	673					
January-June 1969.....	285	9,121	1,214	4,982	336,326	19,915	778	123,116	8,749	4,174	210,897	11,050	126	8,867	673					
Finance, insurance, and real estate																				
All returns, total.....	298,531	9,397,480	1,067,844	176,276	16,226,295	5,823,150	1,824	35,390	9,965	1,824	35,390	9,965	1,824	35,390	9,965					
Annual returns, total.....	283,865	9,087,523	1,116,785	163,548	15,784,885	5,693,450	1,748	34,213	9,999	1,748	34,213	9,999	1,748	34,213	9,999					
Calendar year returns.....	268,721	7,639,379	692,225	152,596	12,656,461	4,670,942	1,720	31,781	8,976	1,720	31,781	8,976	1,720	31,781	8,976					
Noncalendar year returns, total.....	15,144	1,448,144	424,560	10,952	3,128,424	1,022,508														
July 1968.....	1,037	68,135	29,124	616	147,695	51,052														
August 1968.....	1,014	153,100	43,157	700	218,052	57,943														
September 1968.....	1,453	304,610	64,562	1,346	498,964	145,392														
October 1968.....	1,249	97,227	65,182	518	127,818	42,001														
November 1968.....	637	56,716	21,323	587	84,359	27,250														
January 1969.....	1,931	204,843	57,456	1,387	333,822	138,103														
February 1969.....	1,137	117,177	33,571	902	171,398	65,473														
March 1969.....	1,849	116,341	33,485	1,469	492,277	132,389														
April 1969.....	1,277	107,645	31,994	989	197,632	67,208														
May 1969.....	902	52,155	16,969	692	198,315	56,480														
June 1969.....	2,658	168,095	27,717	1,656	671,092	219,217														
Part-year returns, total.....	14,666	309,597	148,941	12,728	441,410	129,700														
December 1968.....	9,773	191,538	138,484	6,555	183,874	41,132														
July-November 1968.....	2,360	77,117	13,069	2,432	155,166	54,600														
January-June 1969.....	2,533	41,302	12,612	3,741	102,370	33,968														

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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Small business corporation returns, Form 1120S, were filed by incorporated businesses electing under IR Code section 1372 to be taxed through the shareholders rather than as corporations. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for all corporations in section 5.

The election to file as small business corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its income from domestic sources. Generally no more than 20 percent of its gross receipts could come from invest-

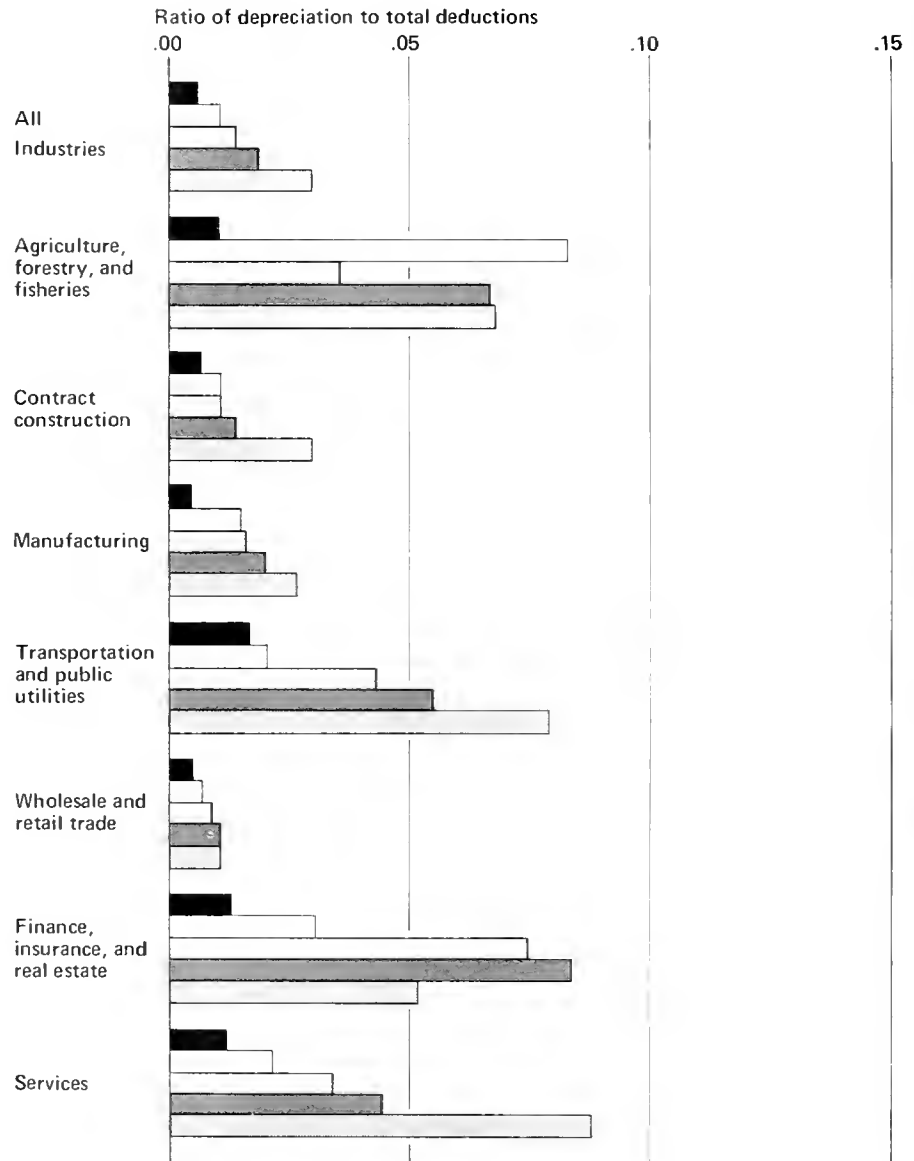
Chart 4A

Small business corporations

The relationship between depreciation and total deductions varies by the amount of the firm's depreciation and its industrial activity

Size of depreciation

- Under \$2,000
- \$2,000 under \$4,000
- \$4,000 under \$6,000
- \$6,000 under \$10,000
- \$10,000 or more



Source: Table 4.4

ment-type income. The company must not have been eligible to file a consolidated return, which meant in general that it must not have owned 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.

Having met these conditions, the corporation made the election and filed a Form 1120S return reporting its receipts, deductions, and net income or deficit. The shareholders then reported their share of the net income or deficit on their individual returns. The corporation itself paid no tax, except in certain circumstances a tax on some capital gains.

Basic data on the receipts, deductions, net income, and assets are shown in tables 4.1 through 4.4 classified by industry, size of business receipts, and size of depreciation deduction. Table 4A shows these data in summary for 1968, along with comparative data for 1967. The

topics highlighted below are shown in other tables in this section.

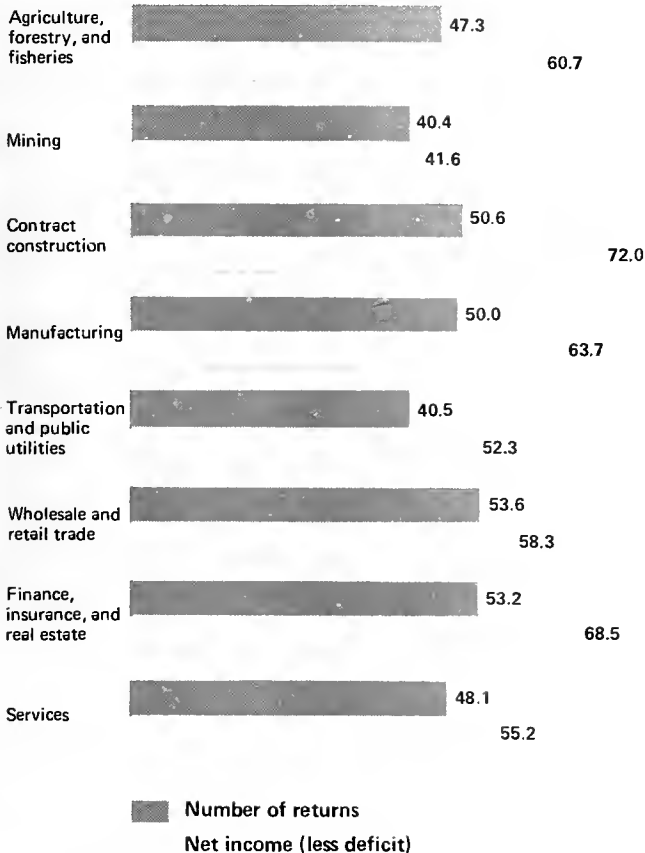
ACCOUNTING PERIOD

Table 4.5 presents number of small business corporations returns, business receipts, and net income (less deficit) by industrial division and month in which the company's accounting period ended. The data are also classified by those companies filing for a full year and those filing for only part of the year because they were just commencing business operations, were going out of business, were terminating their elections as small business corporations, or were changing accounting period.

As the table shows, noncalendar year returns accounted for 51 percent of total annual (full-year) returns. Net income (less loss) of these noncalendar returns represented 61 percent of total net income (less loss). Chart 4B shows this information for each industrial division.

Chart 4B

Percent of small business corporation returns and net income attributable to noncalendar year filing periods in each industrial division, 1968



NUMBER OF SHAREHOLDERS

The small business corporation was "small" primarily because of the limited number of shareholders. The maximum number of shareholders at any one time was 10, though for this purpose a husband and wife holding stock jointly were counted as only one shareholder. The small business corporation was usually thought of as a "family" corporation; in any case, it was by definition a closely held corporation. A measure of how closely held these companies were is given in table 4.6, which shows number of returns, business receipts, net income (less deficit), and net worth by industrial division and number of shareholders at the end of the year.

One-third of all small business corporations were owned by two individuals (see chart 4C). Perhaps surprisingly, the second most numerous class was that of one shareholder; 55,000 of the 217,000 small business corporations were single-owner businesses. The number of returns then declines as number of shareholders increases from 3 to 10.

Table 4A.—SMALL BUSINESS CORPORATIONS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1967 AND 1968

Industrial division	1967	1968
NUMBER OF RETURNS		
All industrial divisions	200,784	217,134
Agriculture, forestry, and fisheries	8,516	8,579
Mining	1,836	2,075
Contract construction	22,388	20,882
Manufacturing	24,568	25,951
Transportation, communication, electric, gas, and sanitary services	8,598	10,009
Wholesale and retail trade	70,929	81,579
Wholesale trade	20,809	23,358
Retail trade	54,480	58,001
Finance, insurance, and real estate	20,340	25,749
Services	35,748	42,150
BUSINESS RECEIPTS		
(Million dollars)		
All industrial divisions	55,743	60,467
Agriculture, forestry, and fisheries	1,373	1,196
Mining	388	373
Contract construction	6,611	6,658
Manufacturing	10,491	10,690
Transportation, communication, electric, gas, and sanitary services	1,332	1,732
Wholesale and retail trade	29,940	33,441
Wholesale trade	11,997	14,448
Retail trade	17,445	18,947
Finance, insurance, and real estate	814	1,021
Services	4,611	5,310
NET INCOME (LESS DEFICIT)		
All industrial divisions	1,853	1,948
Agriculture, forestry, and fisheries	31	19
Mining	22	1
Contract construction	211	140
Manufacturing	494	464
Transportation, communication, electric, gas, and sanitary services	78	70
Wholesale and retail trade	711	863
Wholesale trade	272	332
Retail trade	436	531
Finance, insurance, and real estate	124	122
Services	184	147

NOTE: Estimates are rounded and may not add to totals. Industries shown separately, but included in the appropriate totals, are data for "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Chart 4C

Number of returns by number of shareholders

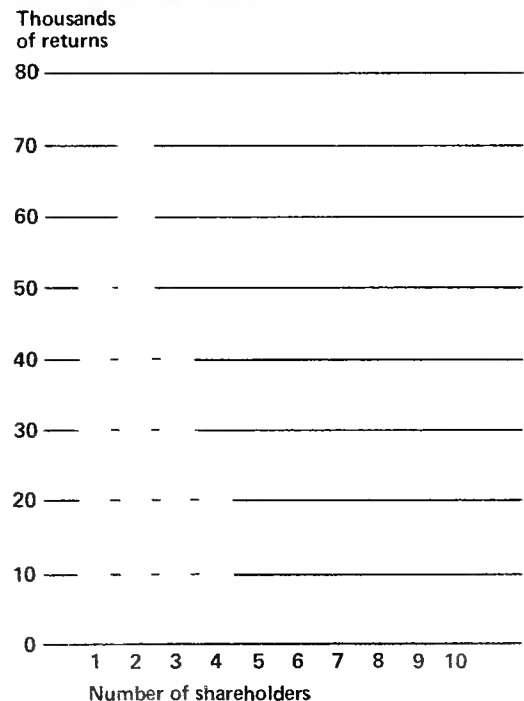


Table 4.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY

Industry	Returns with and without net income										Returns with net income									
	Number of—					Receipts					Cost of sales and operations					Depreciation				
	Shareholders					Business					Total					Net income				
	Returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All industries.....	217,134	561,886	61,765,012	60,407,277	43,976,948	1,070,015	1,447,530	125,305	5,288,325	51,675,267	34,216	52,735,457	34,143	52,735,457	51,675,267	37,625,897	776,613	2,622,506	87,784	4,342,477
Agriculture, forestry, and fisheries.....	8,579	30,654	1,265,100	1,196,337	842,403	71,516	18,007	3,923	240,314	90,727	4,430	90,727	10,476	90,727	912,086	623,771	41,814	85,411	2,341	155,044
Farms.....	9,162	22,815	826,434	768,910	518,940	56,276	12,366	3,035	226,476	673,156	3,505	673,156	13,315	673,156	630,864	416,036	34,886	67,136	1,476	147,001
Agricultural services, forestry, and fisheries.....	2,416	7,834	438,618	427,427	323,963	15,243	6,241	887	13,838	281,187	925	281,187	3,141	281,187	207,735	157,735	6,933	18,275	365	7,383
Mining.....	2,075	6,615	388,149	372,552	204,594	26,596	21,447	520	3,097	322,744	1,307	322,744	4,218	322,744	257,792	155,353	22,404	33,977	280	1,097
Coal mining.....	1,140	4,145	125,811	117,904	59,235	8,744	5,392	1	5,392	114,213	754	114,213	106,625	114,213	106,625	53,836	7,490	13,888	4	—
Crude petroleum and natural gas.....	456	2,016	39,326	36,441	19,690	2,433	19	1	19	78,064	484	78,064	1,239	78,064	73,042	55,957	5,515	10,414	1	—
Natural gas liquids.....	684	2,129	86,495	81,463	48,075	9,566	8,964	174	1,186	108,657	389	108,657	1,238	108,657	102,467	50,994	7,131	12,831	118	56
Oil and gas field services.....	662	1,851	134,150	127,551	68,075	9,566	8,964	174	1,186	108,657	389	108,657	1,238	108,657	102,467	50,994	7,131	12,831	118	56
Other mining.....	20,982	51,793	6,728,232	6,658,281	5,243,438	110,450	239,786	11,604	413,793	5,620,928	14,120	5,678,787	36,787	5,678,787	4,399,075	3,199,075	91,566	281,463	7,446	293,916
Contract construction.....	6,722	17,401	2,644,670	2,628,906	2,204,481	22,174	59,696	2,694	231,493	2,119,434	4,372	2,119,434	11,086	2,119,434	1,819,647	1,819,647	16,526	79,754	1,541	140,461
Building construction.....	1,139	3,124	615,215	609,671	428,169	34,217	16,905	348	25,424	488,932	679	488,932	2,152	488,932	340,310	340,310	27,975	20,317	1	—
General contractors, except building construction.....	13,021	31,448	3,463,367	3,430,324	2,559,268	54,359	163,185	25,554	137,426	3,042,352	4,369	3,042,352	23,549	3,042,352	2,628,918	2,628,918	47,965	181,692	6,168	131,336
Special trade contractors.....	25,951	71,267	10,808,659	10,690,081	7,348,644	211,634	444,186	25,654	795,133	9,179,908	17,578	9,179,908	51,475	9,179,908	6,715,241	6,715,241	167,048	560,841	14,352	618,237
Manufacturing.....	2,087	7,884	2,431,887	2,422,642	2,048,177	35,620	83,465	1,924	90,923	2,283,707	1,595	2,283,707	9,113	2,283,707	1,930,313	1,930,313	32,982	88,456	1,485	77,532
Food and kindred products.....	1,933	7,933	2,209,612	2,205,377	1,931,957	7,967	15,660	531	23,591	1,182,323	583	1,182,323	1,820	1,182,323	1,085,933	1,085,933	7,466	14,744	476	25,176
Meat products.....	275	1,754	401,244	396,812	333,984	5,232	20,536	274	7,742	371,466	221	371,466	1,474	371,466	360,126	360,126	4,896	14,744	1	—
Dairy products.....	58	1,344	429,799	423,075	344,075	5,948	21,835	780	23,765	368,137	323	368,137	1,030	368,137	324,246	324,246	5,142	14,744	1	—
Canned and frozen foods.....	280	1,144	478,799	473,075	344,075	5,948	21,835	780	23,765	368,137	323	368,137	1,030	368,137	324,246	324,246	5,142	14,744	1	—
Grain mill products.....	224	485	86,437	84,117	54,902	1,892	4,677	244	2,775	70,354	173	70,354	1,030	70,354	67,800	67,800	1,681	17,374	17	13,443
Bakery products.....	382	1,436	197,898	196,356	113,912	12,186	18,444	382	12,186	189,326	328	189,326	1,212	189,326	189,326	189,326	11,681	18,444	328	11,913
Beverages.....	1,024	74,011	74,011	73,729	42,930	2,900	5,600	226	14,952	63,715	63	63,715	145	63,715	20,787	20,787	638	1,782	1	—
Bottled soft drinks and flavorings.....	280	1,121	222,624	221,437	189,066	3,106	10,849	333	26,713	233,124	329	233,124	784	233,124	174,298	174,298	2,833	11,385	222	32,284
Other food and kindred products.....	103	330	75,421	74,848	49,837	4,323	10,313	103	7,714	73,753	101	73,753	327	73,753	48,408	48,408	2,219	4,778	101	6,933
Textile mill products.....	338	791	177,173	176,589	139,229	838	9,526	230	18,969	159,972	228	159,972	457	160,457	125,890	125,890	614	9,407	120	15,351
Knitting mills.....	3,481	9,400	1,852,658	1,843,818	1,442,921	10,707	42,133	2,797	146,168	1,728,747	7,222	1,728,747	7,619	1,728,747	1,343,880	1,343,880	8,433	56,996	2,199	133,021
Apparel and other textile products.....	708	1,660	412,169	410,983	337,971	1,368	8,845	654	30,910	359,087	547	359,087	1,377	359,087	291,848	291,848	1,267	11,953	493	26,989
Men's and boys' clothing.....	1,808	5,109	1,107,367	1,105,721	839,748	6,288	31,442	1,342	92,463	1,058,401	4,382	1,058,401	4,382	1,058,401	802,567	802,567	5,359	35,465	1,087	84,333
Women's, children's, and infants' clothing.....	562	1,450	177,949	177,895	122,013	972	3,911	509	17,314	159,972	364	159,972	782	159,972	121,956	121,956	474	1,734	394	12,982
Miscellaneous apparel and accessories.....	401	1,231	155,123	154,219	122,013	1,379	7,437	1	7,437	153,618	364	153,618	1,118	153,618	132,714	132,714	1,333	7,437	1	—
Miscellaneous textile products.....	1,557	4,156	651,857	635,025	470,237	18,963	31,776	926	36,699	569,028	824	569,028	2,540	569,028	493,932	493,932	12,562	39,357	560	23,682
Lumber and wood products, except furniture.....	1,078	2,759	432,711	437,709	314,662	15,278	27,456	502	18,924	435,000	661	435,000	1,860	435,000	343,915	343,915	10,571	31,275	338	15,822
Loggia, lumber, and wood basic products.....	154	468	73,945	69,900	55,794	1,994	4,700	153	10,790	275,460	595	275,460	1,376	275,460	183,867	183,867	4,355	23,311	483	19,895
Millwork, plywood, and prefabricated wood products.....	13	2,457	327,892	318,434	220,791	4,889	17,120	472	21,893	275,460	293	275,460	1,376	275,460	183,867	183,867	4,355	23,311	483	19,895
Furniture and fixtures.....	44	1,138	184,135	182,563	129,793	3,434	15,347	293	12,473	189,971	435	189,971	773	189,971	189,971	189,971	6,430	20,751	434	10,731
Household furniture.....	68	1,327	213,758	215,871	165,623	4,957	8,413	364	14,019	209,540	331	209,540	1,272	209,540	140,278	140,278	4,269	10,135	330	13,193
Other furniture and fixtures.....	361	1,437	215,348	213,962	145,623	4,957	8,413	364	14,019	209,540	331	209,540	1,272	209,540	140,278	140,278	4,269	10,135	330	13,193
Paper and allied products.....	3,613	10,431	978,911	964,815	612,741	26,355	59,511	2,350	44,354	782,107	2,710	782,107	8,124	782,107	635,253	635,253	12,098	68,726	1,808	36,204
Printing and publishing.....	595	1,688	135,401	127,935	67,936	4,410	17,843	1	17,843	129,916	539	129,916	1,523	129,916	122,566	122,566	4,127	18,742	1	—
Newspapers.....	470	993	46,263	46,058	22,445	1,672	734	1	734	622,199	1,809	622,199	5,770	622,199	37,799	37,799	16,397	45,068	1	—
Books, greeting cards, and miscellaneous publishing.....	2,548	7,750	797,251	792,204	522,360	20,678	40,934	1,753	33,350	617,799	1,809	617,799	5,770	617,799	37,799	37,799	16,397	45,068	1	—
Other printing and publishing.....	1,194	4,264	482,006	477,870	332,135	10,675	24,059	1,142	67,044	428,100	2,171	428,100	4,321	428,100	302,888	302,888	9,410	27,845	904	62,883
Chemicals and allied products.....	582	960	156,480	152,491	115,151	9,791	20,116	581	12,003	189,										

Table 4.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

Industry	Returns with and without net income						Returns with net income						Inventory, end-of-year		
	Number of—		Receipts		Cost of sales and operations		Depreciation		Net income (loss or deficit)		Inventory, end-of-year		Number of returns		Amount (thousand dollars)
	Returns	Shareholders	Total (thousand dollars)	Business (thousand dollars)	Total (thousand dollars)	Business (thousand dollars)	(thousand dollars)	(thousand dollars)	(thousand dollars)	(thousand dollars)	Amount (thousand dollars)	Number of returns	(thousand dollars)	(thousand dollars)	(thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, communication, electric, gas, and sanitary services.....	10,009	27,011	1,764,064	1,731,667	1,079,902	102,033	70,264	20,430	6,125	17,302	1,517,321	1,488,968	919,698	76,083	110,666
Transportation.....	7,838	20,094	1,552,610	1,529,571	976,149	80,689	57,664	16,213	4,704	12,865	1,328,502	1,308,562	830,523	58,413	87,892
Local and interurban passenger transit.....	1,165	2,744	150,816	148,506	93,110	9,301	8,669	(*)	736	1,725	134,056	132,682	82,791	7,716	9,658
Trucking and warehousing.....	3,891	11,072	1,007,530	997,030	607,441	50,312	39,420	9,642	2,634	8,158	872,223	862,835	518,340	39,942	5,311
Water transportation.....	761	538	98,272	94,499	59,351	9,499	7,286	(*)	381	782	73,165	69,891	43,319	7,109	9,033
Air transportation.....	1,172	2,100	68,679	68,506	45,446	9,037	19,641	3,841	(*)	(*)	206,470	204,769	160,160	1,568	13,163
Other transportation.....	848	2,640	228,313	226,284	170,721	21,540	11,880	(*)	527	1,406	206,470	204,769	160,160	1,568	13,163
Communication.....	1,322	4,667	112,919	106,317	50,048	11,335	6,076	1,866	739	2,521	91,506	85,913	35,913	8,021	15,708
Radio and TV broadcasting.....	907	3,124	76,694	72,097	42,103	4,868	11,798	(*)	436	1,083	58,349	54,080	(*)	1,968	7,579
Other communication.....	415	1,543	36,225	34,220	7,945	6,467	7,874	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Electric, gas, and sanitary services.....	849	2,250	98,535	95,779	53,705	10,009	6,524	(*)	682	1,316	97,313	94,506	53,262	9,649	7,066
Wholesale and retail trade.....	81,579	209,318	33,881,190	33,440,597	25,625,360	273,505	863,229	70,272	58,441	154,393	29,763,868	29,371,363	22,532,277	218,036	1,017,963
Wholesale trade.....	23,358	63,073	14,666,441	14,447,938	11,709,926	93,170	331,705	18,253	17,402	13,424	13,349,476	13,145,934	10,661,241	80,036	374,888
Motor vehicles and automotive equipment.....	1,964	4,512	960,454	929,222	734,822	7,580	37,449	1,748	1,174	2,927	800,848	772,294	610,676	6,250	42,256
Drugs, chemicals, and allied products.....	804	1,954	360,716	354,327	297,355	1,151	12,536	713	643	1,150	340,330	339,977	287,232	1,053	12,062
Piece goods, notions, and apparel.....	1,561	4,137	1,268,958	1,204,840	1,073,031	1,894	23,201	1,185	1,293	3,433	1,217,455	1,213,860	1,036,608	1,400	25,392
Groceries and related products.....	2,966	7,906	2,749,495	2,731,455	2,295,327	12,444	34,568	2,391	1,194	6,475	2,350,742	2,350,742	1,955,752	10,550	48,963
Farm products—raw materials.....	1,093	3,742	1,668,523	1,621,545	1,524,683	7,162	1,548	768	660	2,277	1,396,885	1,353,095	1,283,222	3,995	10,484
Electrical goods.....	1,445	4,438	649,045	627,813	442,192	4,746	21,738	1,070	1,123	3,036	615,818	595,516	422,104	4,270	22,781
Hardware, and plumbing and heating equipment and supplies.....	1,095	2,393	557,294	537,205	419,404	2,628	15,609	948	747	1,647	533,247	513,500	401,069	2,403	17,468
Machinery, equipment, and supplies.....	3,212	8,344	1,373,769	1,357,619	1,026,521	11,191	44,141	2,368	2,490	6,250	1,328,940	1,314,569	999,168	10,552	46,864
Metals and minerals, except petroleum and scrap.....	382	1,259	84,445	82,198	57,875	521	32,897	1,536	274	883	81,753	79,820	56,451	438	5,029
Petroleum and petroleum products.....	1,645	4,784	1,196,662	1,171,401	992,202	15,984	32,897	4,572	1,427	3,968	1,161,979	1,137,262	929,386	15,129	33,253
Alcoholic beverages.....	861	2,514	1,005,975	999,664	799,715	5,826	28,160	754	707	2,296	1,000,320	994,010	797,447	5,801	28,241
Paper and its products.....	529	1,423	232,015	231,270	177,977	1,192	4,421	529	368	887	208,720	207,982	161,256	1,008	4,720
Lumber and construction materials.....	932	3,034	756,152	749,115	606,458	5,015	13,102	732	723	2,272	722,021	639,690	532,377	3,304	19,298
Other wholesale trade.....	4,908	12,433	1,804,938	1,790,264	1,302,464	15,866	51,481	3,344	3,471	9,640	1,645,843	1,633,627	1,188,033	13,794	57,475
Retail trade.....	58,001	145,787	19,106,595	18,946,530	13,880,470	180,009	530,546	51,851	40,910	106,929	16,387,229	16,198,271	11,852,056	137,868	641,863
Building materials, hardware, and farm equipment.....	5,892	16,769	2,278,561	2,247,399	1,734,425	18,018	82,374	5,675	4,829	13,778	2,128,331	2,099,217	1,618,837	16,195	92,369
General merchandise stores.....	2,495	7,873	758,219	742,599	516,287	9,744	36,031	2,280	1,772	6,454	709,556	681,034	475,629	8,122	40,484
Food stores.....	4,035	10,231	2,448,645	2,434,202	1,904,877	26,425	48,375	3,514	2,738	7,765	1,869,795	1,856,822	1,448,471	18,383	38,043
Automotive dealers.....	9,045	23,263	6,110,906	6,045,698	5,050,281	32,436	86,877	8,521	6,363	16,354	5,169,845	5,122,026	4,288,041	24,568	104,468
Motor vehicle dealers.....	5,271	13,326	5,191,318	5,143,579	4,441,887	19,536	67,163	5,054	3,633	9,754	4,437,108	4,398,023	3,807,034	16,469	78,358
Gasoline service stations.....	1,624	4,019	463,914	459,932	329,666	4,779	11,737	1,570	1,264	3,245	342,409	340,138	242,455	3,428	13,317
Other automotive dealers.....	2,151	5,918	453,634	442,187	278,728	7,803	7,977	1,897	1,466	3,355	390,328	385,865	238,512	4,851	19,760
Apparel and accessory stores.....	6,746	15,364	1,332,439	1,318,116	830,220	12,092	63,101	5,988	4,995	12,506	1,210,773	1,197,978	746,487	10,078	76,642
Furniture, home furnishings, and equipment stores.....	6,144	15,881	1,702,955	1,682,382	1,126,079	12,981	51,959	5,247	4,287	12,071	1,459,103	1,442,796	969,352	10,106	62,806
Eating and drinking places.....	9,153	22,484	1,332,916	1,308,095	967,385	33,247	47,368	7,699	5,568	13,766	1,058,469	1,035,482	438,053	24,000	87,949
Drug and proprietary stores.....	4,413	9,890	972,729	966,101	659,229	8,341	32,298	4,000	3,286	7,583	847,476	841,489	570,884	6,223	37,803
Liquor stores.....	1,315	2,863	505,357	369,456	269,456	4,014	21,521	1,154	1,063	2,609	478,744	474,817	349,813	3,199	23,651
Other retail trade.....	8,763	21,169	1,723,868	1,701,163	1,121,891	22,709	60,642	7,773	6,009	14,043	1,468,137	1,447,260	946,479	16,964	77,643
Finance, insurance, and real estate.....	25,749	76,706	1,410,564	1,021,199	278,851	33,140	122,027	687	15,899	47,412	1,136,199	826,641	228,332	19,035	193,498
Credit agencies other than banks.....	2,711	8,393	50,160	24,178	375	850	15,365	(*)	1,971	5,969	38,078	13,777	375	652	19,513
Security and commodity brokers.....	330	1,045	38,981	3,164	(*)	363	4,730	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance companies.....	868	2,858	5,599	968	(*)	56	2,201	(*)	326	936	4,874	811	6	4,097	(*)
Insurance agents, brokers, and service companies.....	6,319	17,423	497,709	479,610	121,417	7,242	38,748	(*)	4,545	13,553	376,752	371,371	80,282	5,127	46,560
Real estate, except developers, and lessors of buildings.....	15,521	46,987	818,115	507,333	157,059	24,629	60,983	540	8,889	26,502	682,796	431,518	147,675	12,955	117,394
Operators, except developers, and lessors of buildings.....	2,935	7,969	32,841	20,223	4,007	5,810	11,326	(*)	1,319	3,277	22,038	11,551	2,962	2,651	4,675
Subdividers, developers, and operators of real estate.....	7,556	27,114	271,379	4,432	989	12,496	30,768	(*)	4,414	15,593	212,973	(*)	(*)	5,842	65,893
Other real estate.....	5,030	11,904	513,695	482,678	152,063	6,360	31,541	(*)	3,157	7,632	447,785	419,967	144,713	4,462	46,826

Footnote at end of table.

Table 4.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

Industry	Returns with and without net income										Returns with net income				
	Number of—		Receipts		Cost of sales and operations		Depreciation		Net income—		Inventory, end-of-year		Number of—		Cost of sales and operations
	Returns	Shareholders	Total (Thousand dollars)	Business (Thousand dollars)	Total (Thousand dollars)	Operations (Thousand dollars)	Thousand dollars	(Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Returns	Shareholders	(Thousand dollars)
Services.....	42,150	108,005	5,472,363	5,334,927	2,854,925	24,176	146,711	15,970	117,447	24,444	65,563	4,056,055	3,920,945	2,024,917	2,775
Hotels and other lodging places.....	3,782	12,121	708,070	656,574	298,959	65,060	15,654	1,182	16,063	2,637	6,100	440,856	393,051	158,213	443
Personal services.....	8,626	21,022	1,008,331	996,873	509,059	46,273	49,328	4,896	19,028	5,944	15,233	759,821	750,371	380,553	3,110
Business services.....	11,726	27,201	1,467,587	1,440,157	854,182	28,427	59,535	3,237	29,140	7,205	17,730	1,206,149	1,181,581	628,264	1,841
Advertising.....	1,463	3,581	255,744	251,084	404,621	5,734	11,523	653	5,222	1,031	2,166	475,673	476,074	350,138	1,864
Other business services.....	10,263	23,620	911,843	888,468	404,561	4,688	47,610	2,684	20,158	6,174	13,124	726,476	705,802	348,126	68,590
Automobile services and miscellaneous repair services.....	5,287	13,562	560,450	553,028	334,030	30,221	11,449	3,047	27,226	2,572	7,001	411,232	414,409	234,067	1,081
Amusement and recreation services.....	2,465	14,114	696,451	652,645	317,388	43,284	15,760	2,057	9,534	2,594	6,400	423,455	391,169	167,545	18,634
Motion pictures.....	1,207	3,196	118,463	116,367	59,588	2,000	3,886	(*)	(*)	831	2,120	104,502	102,369	55,283	1,460
Other amusement and recreation services.....	4,258	10,918	577,488	536,278	257,800	41,884	19,646	1,898	6,797	1,678	4,870	318,953	288,800	113,962	17,174
Offices of physicians and surgeons.....	522	1,060	121,266	121,053	35,584	3,024	4,498	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services.....	2,006	5,259	421,172	421,172	252,917	13,222	2,440	918	7,198	1,225	4,128	302,676	299,726	165,618	17,425
Educational services.....	1,024	2,401	55,763	55,093	23,303	2,306	2,600	(*)	(*)	1,668	1,859	34,800	34,777	12,459	1,078
Other services.....	3,721	9,715	423,587	413,335	203,395	7,223	25,059	431	2,575	2,000	3,484	346,145	338,134	187,174	6,662

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative amount.

NOTE: "Other lumber and wood products, except furniture," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries	Mining				Nonmetal extraction	Manufacturing		
			Total	Coal mining	Crude petroleum and natural gas	Mining, except fuels		Total	Food and kindred products	Textile mill products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns.....	217,134	8,579	1,075	273	1,140	662	10,881	25,951	2,087	441
(Thousand dollars)										
Total assets.....	26,428,777	1,694,994	271,500	74,260	95,671	101,561	1,507,148	4,438,268	524,401	84,692
Total receipts.....	61,765,315	1,265,101	288,149	128,188	125,311	134,150	6,718,351	10,808,609	2,431,887	252,624
Business receipts.....	60,467,777	1,196,337	271,551	127,091	117,964	127,557	6,656,191	10,690,081	2,421,642	251,437
Dividends, domestic corporations.....	8,600	958	136	-	66	70	301	1,618	48	133
Dividends, foreign corporations.....	1,338	1	-	-	-	-	-	1,199	-	-
Interest on Government obligations, total.....	10,313	99	40	-	1	30	297	5,650	124	69
United States.....	5,830	46	31	-	1	20	597	4,478	34	69
State and local.....	4,483	13	9	-	-	9	180	1,372	100	-
Other interest.....	40,915	1,531	1,339	971	100	366	7,71	15,669	1,126	110
Rents.....	1,510,04	5,244	677	81	41	555	11,806	17,292	1,958	63
Royalties.....	1,409	426	384	-	374	6	60	1,504	24	22
Net short-term capital gain reduced by net long-term capital loss.....	1,253	138	11	-	10	1	288	938	-	20
Net long-term capital gain reduced by net short-term capital loss.....	137,525	30,110	2,683	15	4,005	4,380	34,141	254	301	8
Net gain, noncapital assets.....	305,879	1,739	1,627	12	63	1,063	6,107	11,971	420	8
Other receipts.....	565,707	26,159	6,629	14	1,477	1,696	31,666	5,281	461	461
Total deductions.....	54,219,392	1,246,481	266,693	121,097	120,419	125,177	6,488,186	10,342,071	2,342,321	241,775
Cost of sales and operations.....	41,706,948	841,903	20,594	77,284	59,135	68,075	2,243,423	7,348,644	1,048,177	189,086
Compensation of officers.....	50,690	2,411	8,71	4,799	5,341	5,341	10,348	172,487	43,665	18,999
Repairs.....	325,574	31,138	17,13	6,147	4,569	2,07	3,14	50,446	10,440	487
Bad debts.....	114,864	816	58	77	150	10,846	14,354	899	208	208
Rent.....	60,847	21,364	1,705	1,006	1,384	1,535	33,334	122,114	10,119	3,494
Taxes.....	1,144,347	26,146	1,375	1,375	1,375	1,375	1,375	22,140	26,561	5,067
Interest.....	457,647	43,671	1,261	1,403	1,317	1,441	1,317	1,322	1,088	1,088
Contributions.....	1,315	15	24	29	17	18	1,319	4,653	660	154
Amortization.....	1,000	139	46	-	26	26	1,35	1,613	1,534	758
Depreciation.....	1,070,013	71,316	16,326	3,726	8,744	9,566	110,950	111,689	35,620	3,106
Depletion.....	1,200	45	11,127	6,718	1,833	1,566	218	18,608	-	-
Advertising.....	406,000	3,573	470	3	303	159	16,745	42,817	10,689	159
Pension, profit-sharing, stock bonus, and annuity plans.....	1,01,305	1,359	126	-	126	126	20,769	49,715	1,884	1,729
Other employee benefit plans.....	10,645	535	1,06	575	47	393	43,43	30,980	1,143	233
Net loss, noncapital assets.....	40,151	438	-	-	-	-	1,150	503	78	20
Other deductions.....	1,660,325	139,754	59,007	6,808	28,874	22,325	470,706	1,082,580	147,802	19,107
Total receipts less total deductions.....	1,446,423	18,620	1,456	6,091	5,891	8,973	239,966	465,558	83,565	10,849
Gross profit (less loss).....	16,406,429	255,334	167,958	48,807	38,669	51,423	1,414,34	1,413,37	37,465	62,371
Gross profit.....	16,330,459	264,477	170,539	48,807	61,470	53,423	1,416,117	1,416,117	37,420	62,371
Gross loss.....	10,393	1,801	-	-	1,801	-	1,374	1,462	255	-
Net income (less deficit).....	1,047,531	18,607	21,427	7,091	8,964	8,964	1,39,196	1,416,117	83,565	10,849
Net income.....	1,047,531	18,607	21,427	7,091	8,964	8,964	1,39,196	1,416,117	83,565	10,849
Deficit.....	614,076	66,364	1,456	167	8,496	3,867	41,677	96,655	4,885	536
Distribution to stockholders (except own stock).....	1,467,347	45,293	1,216	207	1,149	1,460	141,621	321,691	31,580	4,406
RETURNS WITH NET INCOME										
Number of returns.....	14,526	1,330	1,307	(*)	754	389	14,110	17,578	1,595	349
(Thousand dollars)										
Total assets.....	14,964,651	975,113	205,868	(*)	66,000	71,351	2,080,849	5,257,468	468,333	74,564
Total receipts.....	24,735,397	960,717	325,744	(*)	114,213	108,337	5,676,874	9,255,667	1,288,707	234,210
Business receipts.....	21,675,367	91,086	307,191	(*)	106,625	101,467	5,620,928	9,170,908	1,280,733	233,124
Dividends, domestic corporations.....	7,626	825	74	-	4	70	280	1,405	48	133
Dividends, foreign corporations.....	166	1	1	-	-	-	4	4	-	-
Interest on Government obligations, total.....	6,498	58	40	-	1	39	756	1,498	134	69
United States.....	3,445	45	31	-	1	30	577	1,133	34	69
State and local.....	1,053	13	9	-	-	-	179	265	100	-
Other interest.....	64,98	1,104	1,324	(*)	50	211	1,500	8,353	961	109
Rents.....	1,130,07	3,309	572	(*)	17	548	11,878	10,517	1,363	42
Royalties.....	11,314	391	314	(*)	304	58	60	1,134	24	22
Net short-term capital gain reduced by net long-term capital loss.....	1,316	13	1	-	-	1	288	867	-	20
Net long-term capital gain reduced by net short-term capital loss.....	126,146	1,538	8,474	(*)	4,167	4,292	1,001	23,445	221	301
Net gain, noncapital assets.....	236,010	1,155	1,680	-	621	1,059	3,627	4,445	280	8
Other receipts.....	475,999	12,196	2,572	(*)	1,424	143	29,892	23,793	4,442	382
Total deductions.....	20,114,363	875,273	288,758	(*)	100,325	95,997	5,395,432	8,694,261	1,200,257	222,825
Cost of sales and operations.....	17,625,897	623,771	155,353	(*)	53,836	50,934	4,399,075	6,715,441	1,930,313	174,298
Compensation of officers.....	1,675,180	38,166	21,204	(*)	8,128	4,805	274,729	479,518	40,992	16,095
Repairs.....	240,308	18,612	13,798	(*)	3,205	4,948	32,755	40,888	9,207	486
Bad debts.....	87,773	218	258	(*)	39	152	9,991	9,845	791	206
Rent.....	722,405	14,423	3,120	(*)	1,596	531	26,477	85,329	8,117	3,238
Taxes.....	907,554	24,401	11,137	(*)	2,922	4,042	11,558	175,527	22,774	4,665
Interest.....	306,074	22,809	2,746	(*)	718	750	20,460	43,075	6,530	860
Contributions.....	19,111	199	84	(*)	17	18	1,774	4,636	660	153
Amortization.....	6,006	68	23	-	15	8	228	2,493	1,532	758
Depreciation.....	776,613	41,819	22,404	(*)	7,490	7,131	91,566	167,048	32,290	2,833
Depletion.....	30,355	44	9,463	(*)	1,188	1,547	232	18,272	2	-
Advertising.....	398,388	1,449	424	(*)	262	156	13,538	38,182	10,128	229
Pension, profit-sharing, stock bonus, and annuity plans.....	174,971	1,368	226	-	226	226	19,802	38,651	2,859	1,729
Other employee benefit plans.....	44,423	416	1,231	(*)	397	359	21,951	24,263	887	222
Net loss, noncapital assets.....	3,234	17	-	-	-	-	360	407	71	20
Other deductions.....	6,093,571	86,193	47,287	(*)	20,622	20,390	370,336	850,386	133,104	17,033
Total receipts less total deductions.....	2,621,034	85,444	33,986	(*)	13,888	12,840	281,642	561,206	88,450	11,385
Gross profit (less loss).....	14,049,370	288,315	152,439	(*)	52,789	51,533	1,221,853	2,464,667	350,420	58,826
Gross profit.....	14,054,384	288,420	154,881	(*)	52,231	51,533	1,221,931	2,464,667	350,420	58,826
Gross loss.....	5,014	105	2,442	-	2,442	-	81	-	-	-
Net income.....	2,621,034	85,441	33,977	(*)	12,831	12,831	281,463	560,841	88,350	11,385
Distribution to stockholders (except own stock).....	1,437,167	45,604	12,216	(*)	7,149	4,860	120,113	313,950	31,516	4,406

Footnotes at end of table.

Business Returns/1968 • Small Business Corporations

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Industry	Manufacturing—Continued									
	Apparel and other fabricated textile products	Leather and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Income before income without net income	7,431	1,497	833	485	3,613	1,194	582	273	1,290	265
(Thousand dollars)										
Total receipts less total deductions	501,461	459,741	137,052	73,060	438,700	205,383	84,738	48,902	206,054	87,247
Gross profit (less loss)	1,300,663	681,837	320,893	215,498	709,413	481,006	196,480	90,886	389,576	206,602
Business expenses	1,300,663	681,837	320,893	215,498	709,413	481,006	196,480	90,886	389,576	206,602
Dividends, done for corporations	63	43	3	8	347	6	6	355	4	20
Interest on Government obligations, total	24	42	12	65	381	15	104	-	-	11
United States	23	36	12	64	194	15	95	-	-	11
State and local	1	6	-	1	100	-	9	-	-	-
Other interest	69	1,680	442	75	1,433	120	39	250	528	438
Other income	1.1	755	144	17	1,100	31	1,703	1	477	317
Net short-term capital gain reduced by net long-term capital loss	93	-	-	-	-	6	4	244	8	-
Net long-term capital gain reduced by net short-term capital loss	919	9,313	944	147	4,370	33	894	1,491	312	491
Net gain, noncapital assets	1.6	68	1	14	1,351	55	110	-	211	42
Other receipts	1,410	4,406	868	860	3,193	3,302	1,089	183	1,684	256
Total receipts less total deductions	1,300,663	681,837	320,893	215,498	709,413	481,006	196,480	90,886	389,576	206,602
Cost of sales and operations	1,400,000	400,000	220,000	140,000	610,000	330,000	110,000	60,000	260,000	130,000
Compensation of officers	30,000	17,000	22,000	10,000	73,000	25,000	17,000	10,000	35,000	13,000
Repairs	4,000	1,000	600	300	1,500	800	1,300	500	4,400	1,600
Bad debt	1,000	415	1,745	15	1,011	353	401	32	868	373
Interest	1,300	6,343	6,105	4,009	15,914	6,421	1,992	1,035	3,403	773
Taxes	3,000	14,000	5,324	4,747	24,614	4,037	3,586	1,305	10,881	8,616
Interest	1,300	6,343	6,105	4,009	15,914	6,421	1,992	1,035	3,403	773
Contributions	81	138	104	115	509	484	133	40	106	64
Amortization	40	19	5	1	74	22	3	3	16	3
Depreciation	10,000	17,000	4,000	4,000	10,000	6,000	6,000	10,000	10,000	3,700
Depletion	5	12,000	-	-	-	63	-	-	211	-
Advertising	4,707	700	1,370	1,147	4,401	4,401	590	76	1,226	787
Pension, profit-sharing, stock bonus, and annuity plans	1,000	856	9,512	977	2,087	3,000	100	1,074	759	2,038
Other employee benefit plans	7,004	710	1,065	1,375	1,380	1,380	144	114	210	1,287
Net loss, noncapital assets	154	76	1	1	1	1	1	1	3	1
Other deductions	177,367	61,531	33,052	30,038	137,407	60,804	25,376	6,751	42,148	14,479
Total receipts less total deductions	40,134	31,782	17,120	8,482	59,711	4,059	10,145	1,095	19,173	25,237
Gross profit (less loss)	40,134	31,782	17,120	8,482	59,711	4,059	10,145	1,095	19,173	25,237
Gross profit	40,134	31,782	17,120	8,482	59,711	4,059	10,145	1,095	19,173	25,237
Gross loss	40,134	31,782	17,120	8,482	59,711	4,059	10,145	1,095	19,173	25,237
Net income (or loss)	40,134	31,782	17,120	8,482	59,711	4,059	10,145	1,095	19,173	25,237
Net income	40,134	31,782	17,120	8,482	59,711	4,059	10,145	1,095	19,173	25,237
Deficit	40,134	31,782	17,120	8,482	59,711	4,059	10,145	1,095	19,173	25,237
Distribution to stockholders (except own stock)	40,134	31,782	17,120	8,482	59,711	4,059	10,145	1,095	19,173	25,237
RETURN WITH NET INCOME										
Number of returns	720	884	595	301	710	604	445	(*)	890	210
(Thousand dollars)										
Total receipts	464,413	184,418	124,179	60,801	376,975	182,570	77,666	(*)	173,927	82,407
Total receipts	1,284,747	507,028	275,460	107,540	705,343	432,101	189,071	(*)	320,868	194,412
Business expenses	1,284,747	507,028	275,460	107,540	705,343	432,101	189,071	(*)	320,868	194,412
Dividends, done for corporations	63	43	3	8	347	6	6	(*)	4	20
Interest on Government obligations, total	24	42	12	65	381	15	104	-	-	11
United States	23	36	12	64	194	15	95	-	-	11
State and local	1	6	-	1	100	-	9	-	-	-
Other interest	69	1,680	442	75	1,433	120	39	(*)	397	438
Other income	1.1	755	144	17	1,100	31	1,703	(*)	95	317
Net short-term capital gain reduced by net long-term capital loss	93	-	-	-	-	6	4	(*)	-	100
Net long-term capital gain reduced by net short-term capital loss	919	9,313	944	147	4,370	33	894	(*)	8	-
Net gain, noncapital assets	1.6	68	1	14	1,351	55	110	(*)	274	491
Other receipts	1,410	4,406	868	860	3,193	3,302	1,089	(*)	191	42
Total receipts less total deductions	1,300,663	681,837	320,893	215,498	709,413	481,006	196,480	(*)	711	239
Cost of sales and operations	1,343,130	677,844	183,867	140,728	477,110	30,888	109,415	(*)	297,045	168,734
Compensation of officers	30,000	17,000	22,000	10,000	73,000	25,000	17,000	(*)	210,560	123,907
Repairs	4,000	1,000	600	300	1,500	800	1,300	(*)	21,118	12,827
Bad debt	1,000	415	1,745	15	1,011	353	401	(*)	3,705	1,623
Interest	1,300	6,343	6,105	4,009	15,914	6,421	1,992	(*)	1,879	75
Taxes	3,000	14,000	5,324	4,747	24,614	4,037	3,586	(*)	3,774	630
Interest	1,300	6,343	6,105	4,009	15,914	6,421	1,992	(*)	8,393	8,279
Contributions	81	138	104	115	509	484	133	(*)	1,645	479
Amortization	40	19	5	1	74	22	3	(*)	106	64
Depreciation	10,000	17,000	4,000	4,000	10,000	6,000	6,000	(*)	13	-
Depletion	5	12,000	-	-	-	63	-	(*)	13,194	3,480
Advertising	4,707	700	1,370	1,147	4,401	4,401	590	(*)	208	-
Pension, profit-sharing, stock bonus, and annuity plans	1,000	856	9,512	977	2,087	3,000	100	(*)	921	765
Other employee benefit plans	7,004	710	1,065	1,375	1,380	1,380	144	(*)	451	2,038
Net loss, noncapital assets	154	76	1	1	1	1	1	(*)	204	1,282
Other deductions	177,367	61,531	33,052	30,038	137,407	60,804	25,376	(*)	1	-
Total receipts less total deductions	40,134	31,782	17,120	8,482	59,711	4,059	10,145	(*)	34,363	13,285
Gross profit (less loss)	40,134	31,782	17,120	8,482	59,711	4,059	10,145	(*)	23,823	25,678
Gross profit	40,134	31,782	17,120	8,482	59,711	4,059	10,145	(*)	108,628	68,847
Gross loss	40,134	31,782	17,120	8,482	59,711	4,059	10,145	(*)	108,628	68,847
Net income	40,134	31,782	17,120	8,482	59,711	4,059	10,145	(*)	23,823	25,678
Net income	40,134	31,782	17,120	8,482	59,711	4,059	10,145	(*)	23,823	25,678
Deficit	40,134	31,782	17,120	8,482	59,711	4,059	10,145	(*)	23,823	25,678
Distribution to stockholders (except own stock)	40,134	31,782	17,120	8,482	59,711	4,059	10,145	(*)	9,272	27,975

Footnotes at end of table.

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Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued						Transportation, communication, electric, gas, and sanitary services			
	Fabricated metal products, except machinery, and transportation equipment	Machinery, except electrical	Electrical equipment and supplies	Transportation equipment	Scientific instruments, photographic equipment, watches and clocks	Other manufacturing	Total	Transportation	Communication	Electric, gas, and sanitary services
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns.....	3,226	2,557	854	657	594	2,061	10,009	7,838	1,322	849
(Thousand dollars)										
Total assets.....	391,598	917,553	85,405	75,063	61,848	255,865	1,131,912	788,727	249,431	93,754
Total receipts.....	871,591	835,537	189,322	146,084	103,137	593,171	1,764,064	1,552,610	112,919	98,535
Business receipts.....	862,915	799,920	186,766	145,339	102,425	588,046	1,731,667	1,529,571	106,317	95,779
Dividends, domestic corporations.....	292	154	-	24	82	5	249	248	1	-
Dividends, foreign corporations.....	-	4,195	-	-	-	-	-	-	-	-
Interest on Government obligations, total.....	257	4,138	84	-	-	41	146	146	-	-
United States.....	237	3,122	82	-	10	24	124	124	-	-
State and local.....	20	1,016	2	-	-	17	22	22	-	-
Other interest.....	877	7,240	195	208	185	245	2,421	1,280	868	273
Rents.....	1,467	7,435	16	70	59	158	14,562	13,399	77	2,086
Royalties.....	44	1,276	1,024	-	-	-	-	-	-	-
Net short-term capital gain reduced by net long-term capital loss.....	2	198	2	-	-	89	52	52	-	-
Net long-term capital gain reduced by net short-term capital loss.....	1,748	226	600	143	60	405	6,532	2,201	4,056	275
Net gain, noncapital assets.....	711	9,061	31	38	-	303	3,543	3,418	1,045	80
Other receipts.....	4,278	1,734	604	262	316	3,879	4,892	4,295	555	42
Total deductions.....	814,941	817,066	182,269	137,452	93,189	581,769	1,693,778	1,494,924	106,843	92,011
Cost of sales and operations.....	566,676	520,342	122,731	97,819	59,264	442,165	1,079,902	976,149	50,048	53,705
Compensation of officers.....	77,737	59,273	16,233	9,174	10,777	39,181	115,896	96,212	11,163	8,521
Repairs.....	6,333	6,687	295	896	297	1,518	1,841	1,061	338	442
Bad debts.....	1,249	2,251	654	212	83	974	2,044	1,432	380	232
Rent.....	15,046	14,826	1,792	4,402	1,639	8,347	35,473	33,221	2,308	944
Taxes.....	24,329	27,343	4,704	2,318	2,461	11,929	77,261	68,338	4,946	4,077
Interest.....	4,276	5,444	1,731	777	979	3,666	23,729	17,639	3,754	2,336
Contributions.....	392	134	34	68	214	119	537	445	68	24
Amortization.....	55	24	12	-	16	27	237	176	44	17
Depreciation.....	22,904	27,300	3,745	3,251	1,707	11,136	102,033	80,689	11,335	10,009
Depletion.....	-	-	-	-	-	25	62	25	37	-
Advertising.....	4,011	7,469	1,697	939	1,279	3,291	8,279	6,047	1,638	594
Pension, profit-sharing, stock bonus, and annuity plans.....	6,749	10,100	125	627	793	1,151	6,806	6,203	201	402
Other employee benefit plans.....	3,621	4,951	1,046	149	33	1,005	6,409	6,167	93	149
Net loss, noncapital assets.....	-	3	20	8	31	8	1,694	1,694	-	-
Other deductions.....	81,563	130,919	27,450	15,812	13,616	57,237	231,475	200,426	20,490	10,559
Total receipts less total deductions.....	56,650	18,471	7,053	8,632	9,948	11,402	70,286	57,686	6,076	6,524
Gross profit (less loss).....	296,239	279,578	64,035	47,520	43,161	145,881	651,765	553,422	56,269	42,074
Gross profit.....	297,149	280,567	64,173	47,695	43,335	146,064	656,275	554,816	59,384	42,075
Gross loss.....	910	989	178	175	183	4,510	1,394	3,115	1	1
Net income (less deficit).....	56,630	17,455	7,051	8,632	9,948	11,385	70,264	57,664	6,076	6,524
Net income.....	69,471	39,145	11,701	11,424	10,395	16,784	110,666	87,892	15,708	7,066
Deficit.....	14,841	21,690	4,650	2,792	447	5,399	40,402	30,228	9,632	542
Distribution to stockholders (except own stock).....	43,498	24,766	9,526	7,494	7,365	9,337	53,914	39,214	9,961	4,739
RETURNS WITH NET INCOME										
Number of returns.....	2,165	1,766	318	226	326	1,308	6,125	4,704	739	682
(Thousand dollars)										
Total assets.....	337,139	218,198	54,546	51,420	54,280	215,599	825,795	603,969	134,473	87,353
Total receipts.....	739,989	389,478	136,497	110,733	84,427	526,096	1,517,321	1,328,502	91,506	97,313
Business receipts.....	732,335	384,822	133,951	110,048	83,829	525,036	1,488,968	1,308,562	85,840	94,566
Dividends, domestic corporations.....	160	138	-	24	82	5	79	78	1	-
Dividends, foreign corporations.....	-	-	-	-	-	-	-	-	-	-
Interest on Government obligations, total.....	246	10	84	-	10	41	83	83	-	-
United States.....	226	1	82	-	10	24	83	83	-	-
State and local.....	20	9	2	-	-	17	-	-	-	-
Other interest.....	757	491	195	208	164	235	1,574	1,231	78	265
Rents.....	1,065	3,258	16	66	59	144	14,350	12,202	62	2,086
Royalties.....	44	8	1,024	-	-	-	-	-	-	-
Net short-term capital gain reduced by net long-term capital loss.....	2	87	2	-	-	89	10	10	-	-
Net long-term capital gain reduced by net short-term capital loss.....	2,690	195	600	143	-	3	6,181	1,890	4,056	275
Net gain, noncapital assets.....	606	93	31	28	-	58	3,043	1,991	1,012	80
Other receipts.....	2,084	376	594	216	283	485	3,033	2,535	457	41
Total deductions.....	670,498	350,324	124,794	99,309	74,032	509,295	1,406,655	1,240,610	75,798	90,247
Cost of sales and operations.....	463,256	231,786	81,468	71,470	50,811	394,472	919,698	830,523	35,913	53,262
Compensation of officers.....	65,804	39,249	14,665	6,962	6,404	34,940	95,162	77,576	9,092	8,494
Repairs.....	5,627	1,698	286	730	163	1,092	793	23	328	442
Bad debts.....	1,064	471	347	211	8	748	1,605	1,153	235	217
Rent.....	12,571	4,390	980	3,131	905	6,165	27,416	25,223	1,260	933
Taxes.....	20,656	10,809	3,332	2,293	1,350	9,657	67,061	59,127	3,906	4,028
Interest.....	2,959	4,255	945	257	946	2,342	17,795	12,854	2,909	2,032
Contributions.....	391	134	34	68	206	119	513	423	66	24
Amortization.....	44	13	4	-	5	17	144	131	7	6
Depreciation.....	19,647	14,374	2,168	2,286	1,327	7,893	76,083	58,413	8,021	9,649
Depletion.....	-	-	-	-	-	25	62	25	37	-
Advertising.....	3,326	2,790	877	332	886	2,686	6,190	4,180	1,416	594
Pension, profit-sharing, stock bonus, and annuity plans.....	6,666	1,516	125	627	107	1,151	6,651	6,050	199	402
Other employee benefit plans.....	3,115	785	996	137	33	723	6,200	5,982	69	149
Net loss, noncapital assets.....	-	3	7	-	31	8	415	415	-	-
Other deductions.....	65,372	38,051	18,560	10,805	10,350	47,257	180,867	158,512	12,340	10,015
Total receipts less total deductions.....	69,491	39,154	11,703	11,424	10,395	16,801	110,666	87,892	15,708	7,066
Gross profit (less loss).....	269,079	153,036	52,483	38,578	33,018	130,564	569,270	478,039	49,927	41,304
Gross profit.....	269,079	153,036	52,483	38,578	33,018	130,564	569,270	478,039	49,927	41,306
Gross loss.....	-	-	-	-	-	-	-	-	-	-
Net income.....	69,471	39,145	11,701	11,424	10,395	16,784	110,666	87,892	15,708	7,066
Distribution to stockholders (except own stock).....	43,164	19,113	9,526	7,494	5,756	9,337	53,857	39,197	9,961	4,739

Footnotes at end of table.

Business Returns/1968 • Small Business Corporations

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade									
	Total	Wholesale trade				Total	Retail trade			
		Total	Groceries and related products	Machinery, equipment, and supplies	Other wholesale trade		Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns.....	21,574	23,358	2,908	3,212	17,178	58,001	5,882	2,495	4,035	9,045
(Thousand dollars)										
Total receipts.....	9,918,770	3,767,041	416,187	437,790	2,412,964	1,136,298	1,014,397	342,196	450,303	1,502,598
Business receipts.....	33,321,141	14,683,441	2,749,445	1,373,769	10,145,177	19,106,595	2,278,561	758,220	2,443,645	6,110,905
Dividends, domestic corporations.....	33,441,497	14,747,432	2,731,455	1,357,619	10,358,864	18,946,530	2,247,399	742,599	2,434,202	6,045,698
Dividends, foreign corporations.....	4,123	1,987	42	272	1,673	2,146	544	47	739	383
Interest on Government obligations, total.....	57	56	1	55	1	1	1	-	-	-
United States.....	3,315	811	72	86	653	1,504	472	-	119	38
State and local.....	1,961	592	32	53	507	1,329	472	-	119	38
Other interest.....	234	219	43	33	146	115	-	-	-	-
Rents.....	31,541	10,587	1,063	1,505	7,584	26,441	2,884	1,251	1,068	10,074
Royalties.....	50,139	12,990	1,154	735	11,301	37,217	2,250	2,345	1,781	20,433
Net short-term capital gain reduced by net long-term capital loss.....	1,439	1,208	5	94	1,109	231	20	1	34	40
Net long-term capital gain reduced by net short-term capital loss.....	36,774	11,088	639	1,037	9,312	25,691	3,308	2,870	1,111	1,347
Net gain, noncapital assets.....	9,351	1,430	171	426	836	7,611	565	32	1,813	1,546
Other receipts.....	304,072	179,480	24,344	11,547	153,089	124,597	11,444	7,075	7,753	31,346
Total deductions.....	33,017,624	14,336,517	2,714,887	1,329,545	10,292,035	18,635,924	2,196,187	722,189	2,400,270	6,024,023
Cost of sales and operations.....	25,625,960	11,709,926	2,295,327	1,026,521	8,382,078	13,880,470	1,734,445	516,587	1,904,877	5,050,281
Compensation of officers.....	1,251,437	479,726	82,585	60,181	337,005	768,567	87,821	28,428	57,591	144,523
Repairs.....	1,32,941	3,138	1,921	27,895	60,008	6,217	2,230	7,229	10,412	11,262
Bad debts.....	66,124	11,744	1,455	2,387	17,902	44,893	10,742	826	1,057	53,434
Rent.....	447,824	133,255	13,007	14,998	79,310	343,467	10,636	12,955	28,958	58,919
Taxes.....	433,172	152,223	19,958	10,517	121,750	280,716	31,236	12,305	26,796	35,358
Interest.....	148,309	44,502	5,573	8,250	40,279	93,771	10,528	5,149	7,359	7,115
Contributions.....	7,511	2,626	361	397	1,868	4,880	60	263	81	110
Amortization.....	2,361	357	68	238	1,084	60	81	108	110	32,438
Depreciation.....	273,545	83,173	12,444	11,191	64,535	180,009	15,018	9,744	26,425	295
Depletion.....	472	253	14	239	719	435	13	-	-	41,302
Advertising.....	269,768	49,643	4,394	3,057	42,187	213,792	13,416	9,400	35,973	6,880
Pension, profit-sharing, stock bonus, and annuity plans.....	61,063	21,163	1,466	4,263	24,924	29,920	4,771	1,915	2,814	1,917
Other employee benefit plans.....	23,479	8,222	1,110	1,130	5,482	15,277	2,284	524	481	133
Net loss, noncapital assets.....	6,276	2,600	80	38	2,482	3,678	94	142	299,361	576,044
Other deductions.....	4,304,354	1,590,967	269,852	188,738	1,132,371	2,707,564	261,942	121,017	299,361	576,044
Total receipts less total deductions.....	204,146	331,524	34,608	44,174	25,142	530,666	82,374	36,331	48,375	80,882
Gross profit (less loss).....	7,815,237	2,738,012	436,128	331,392	1,970,786	5,066,066	512,934	226,012	529,225	995,417
Gross profit.....	7,821,139	2,740,549	436,128	331,392	1,973,157	5,068,425	514,934	226,012	529,405	995,417
Gross loss.....	4,902	2,537	-	166	2,371	2,365	-	-	80	-
Net income (less deficit).....	663,234	331,705	34,568	44,141	252,906	530,551	82,374	36,031	48,375	86,882
Net income.....	1,017,062	374,888	48,965	46,864	279,059	641,868	92,369	40,484	58,048	104,473
Deficit.....	134,774	34,183	14,397	2,723	26,063	111,317	9,995	4,453	9,673	17,591
Distribution to stockholders (except own stock).....	584,422	221,944	30,349	28,700	162,395	367,196	48,369	23,607	33,209	59,242
RETURNS WITH NET INCOME										
Number of returns.....	58,441	17,402	2,194	2,490	12,111	40,910	4,829	1,772	2,738	6,363
(Thousand dollars)										
Total assets.....	4,432,251	3,322,423	365,226	413,393	2,343,144	5,101,694	437,045	309,418	346,448	1,210,108
Total receipts.....	29,739,271	13,347,456	1,365,652	1,328,947	8,654,857	16,387,224	2,128,531	646,597	1,369,745	5,169,844
Business receipts.....	29,571,363	13,145,934	1,350,742	1,314,569	8,480,623	16,198,371	2,099,217	681,034	1,356,822	5,122,026
Dividends, domestic corporations.....	3,877	1,944	41	259	1,744	1,933	311	44	732	380
Dividends, foreign corporations.....	57	56	1	55	1	1	-	-	-	-
Interest on Government obligations, total.....	2,366	764	44	86	634	1,502	470	-	119	38
United States.....	1,932	541	4	53	488	1,387	470	-	119	38
State and local.....	234	219	40	33	146	111	-	-	-	-
Other interest.....	15,264	9,493	1,028	1,751	6,705	16,380	2,442	1,234	988	7,121
Rents.....	34,670	10,807	717	668	9,422	28,841	1,770	2,293	1,305	15,400
Royalties.....	1,023	966	-	-	996	27	-	25	-	-
Net short-term capital gain reduced by net long-term capital loss.....	1,439	1,207	5	94	1,108	230	20	1	34	40
Net long-term capital gain reduced by net short-term capital loss.....	36,774	10,631	639	713	9,279	24,834	2,984	2,870	1,111	637
Net gain, noncapital assets.....	7,301	1,392	162	432	828	5,913	551	32	1,671	517
Other receipts.....	271,536	166,237	12,273	1,441	143,563	109,298	20,606	9,050	6,988	23,685
Total deductions.....	28,745,566	12,974,349	2,316,547	1,282,356	9,375,652	15,745,246	2,031,962	656,073	1,811,747	5,065,371
Cost of sales and operations.....	22,533,277	10,661,241	1,955,752	999,608	7,705,881	11,852,056	1,618,837	475,629	1,448,471	4,288,041
Compensation of officers.....	1,073,236	421,156	73,217	55,407	282,532	60,459	80,431	26,132	41,719	122,721
Repairs.....	79,303	29,663	4,056	1,998	33,709	50,123	5,181	1,901	5,436	6,540
Bad debts.....	48,155	15,740	881	1,888	12,767	32,144	6,862	830	747	9,079
Rent.....	369,300	90,264	11,153	10,058	69,373	277,604	14,448	10,937	22,840	41,561
Taxes.....	362,254	131,918	16,529	9,674	101,715	230,265	28,335	11,395	16,987	48,997
Interest.....	116,306	46,198	4,515	7,071	34,012	70,084	9,730	4,492	4,778	26,939
Contributions.....	7,270	2,599	360	392	1,847	4,666	600	263	359	701
Amortization.....	1,513	260	55	38	167	1,253	53	31	63	70
Depreciation.....	218,036	80,036	10,550	10,522	58,764	137,868	16,195	8,122	18,383	24,568
Depletion.....	831	243	14	-	229	588	274	13	-	295
Advertising.....	226,341	46,201	3,888	2,755	39,558	179,455	12,384	8,173	29,474	33,158
Pension, profit-sharing, stock bonus, and annuity plans.....	56,436	28,941	1,831	4,253	22,753	27,495	2,270	1,915	1,242	6,825
Other employee benefit plans.....	20,187	7,440	833	1,061	5,546	12,727	1,986	382	601	1,324
Net loss, noncapital assets.....	474	349	15	38	296	625	12	142	33	102
Other deductions.....	3,632,746	1,412,180	232,990	176,787	1,002,403	2,217,064	238,284	105,716	220,620	454,450
Total receipts less total deductions.....	1,013,705	375,107	49,005	46,897	279,205	641,983	92,369	40,484	58,048	104,473
Gross profit (less loss).....	6,838,086	2,484,693	394,990	314,961	1,774,742	4,346,215	480,380	205,405	408,351	833,985
Gross profit.....	6,838,471	2,485,377	394,990	314,961	1,775,126	4,346,215	480,380	205,405	408,351	833,985
Gross loss.....	364	-	-	-	364	-	-	-	-	-
Net income.....	1,017,062	374,888	48,965	46,864	279,059	641,868	92,369	40,484	58,048	104,473
Distribution to stockholders (except own stock).....	584,422	220,726	30,349	28,700	161,677	359,714	47,807	23,607	33,209	56,374

Footnotes at end of table.

Business Returns/1968 • Small Business Corporations
Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued					Finance, insurance, and real estate			
	Retail trade—Continued				Wholesale and retail trade not allocable	Total	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Other finance
	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Other retail stores					
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
RETURNS WITH AND WITHOUT NET INCOME									
Number of returns.....	6,746	6,144	9,153	14,492	221	25,749	2,711	330	868
	<i>(Thousand dollars)</i>								
Total assets.....	558,292	627,341	475,959	1,165,212	10,431	3,171,617	173,116	205,645	225,109
Total receipts.....	1,332,439	1,702,955	1,332,916	3,201,954	46,154	1,410,564	50,160	38,981	5,599
Business receipts.....	1,318,116	1,682,332	1,308,095	3,168,039	46,129	1,021,199	24,178	9,164	914
Dividends, domestic corporations.....	73	48	44	318	-	579	6	102	12
Dividends, foreign corporations.....	-	1	-	-	-	67	-	-	-
Interest on Government obligations, total.....	134	19	108	614	-	447	147	90	8
United States.....	119	13	108	520	-	416	125	88	8
State and local.....	15	6	-	94	-	31	22	2	-
Other interest.....	1,529	1,105	995	2,117	1	23,157	8,176	406	343
Rents.....	2,821	1,325	1,522	4,740	23	19,591	177	6	-
Royalties.....	-	9	-	-	-	8,111	77	-	4
Net short-term capital gain reduced by net long-term capital loss.....	71	6	46	13	-	671	316	15	23
Net long-term capital gain reduced by net short-term capital loss.....	972	2,458	11,334	2,561	-	17,905	6,320	176	3,503
Net gain, noncapital assets.....	140	1,115	1,791	791	-	262,752	1,151	27,688	47
Other receipts.....	8,583	14,457	9,123	22,761	1	56,085	9,612	1,334	745
Total deductions.....	1,269,323	1,650,990	1,285,548	3,087,399	45,176	1,288,506	34,773	34,249	3,398
Cost of sales and operations.....	830,220	1,126,079	567,385	2,150,576	34,964	278,851	375	-	-
Compensation of officers.....	83,798	93,063	77,062	196,281	2,194	267,013	3,620	10,807	122
Repairs.....	3,915	4,612	18,736	12,657	155	5,895	463	8	9
Bad debts.....	3,050	7,782	303	10,161	2	8,815	574	107	2
Rent.....	53,918	45,713	60,535	71,798	684	26,909	1,358	1,139	109
Taxes.....	23,444	26,579	47,805	53,632	637	43,165	2,181	1,031	603
Interest.....	4,314	7,320	9,518	14,225	36	69,122	3,289	407	1,449
Contributions.....	931	323	1,235	5	5	1,149	15	9	-
Amortization.....	211	130	307	675	-	768	9	6	29
Depreciation.....	12,092	12,981	33,247	35,064	326	33,140	850	363	56
Depletion.....	-	1	2	3	-	2,049	-	-	-
Advertising.....	22,034	44,070	15,634	31,963	333	34,086	685	220	29
Pension, profit-sharing, stock bonus, and annuity plans.....	3,902	4,693	1,289	5,956	-	16,543	55	164	-
Other employee benefit plans.....	1,050	1,169	2,843	4,550	21	2,547	3	123	6
Net loss, noncapital assets.....	984	8	971	867	-	2,781	467	-	23
Other deductions.....	225,460	276,348	449,588	497,756	5,819	495,673	20,829	19,865	961
Total receipts less total deductions.....	63,116	51,965	47,368	114,555	978	122,058	15,387	4,732	2,201
Gross profit (less loss).....	487,896	556,303	740,710	1,017,463	11,165	742,348	23,803	9,164	914
Gross profit.....	439,610	556,303	740,710	1,018,034	11,165	742,502	23,824	9,164	914
Gross loss.....	1,714	-	-	571	-	154	21	-	-
Net income (less deficit).....	63,101	51,959	47,368	114,461	978	122,027	15,365	4,730	2,201
Net income.....	76,642	62,806	67,949	139,097	1,212	193,498	19,513	5,934	4,097
Deficit.....	13,541	10,847	20,581	24,636	234	71,471	4,148	1,204	1,896
Distribution to stockholders (except own stock).....	47,093	44,060	35,634	76,282	788	128,420	19,484	860	1,983
RETURNS WITH NET INCOME									
Number of returns.....	4,995	4,287	5,568	10,359	(*)	15,899	1,971	(*)	326
	<i>(Thousand dollars)</i>								
Total assets.....	503,518	519,018	334,514	941,615	(*)	2,116,613	139,345	(*)	154,035
Total receipts.....	1,210,773	1,459,103	1,058,469	2,794,357	(*)	1,136,199	38,078	(*)	4,874
Business receipts.....	1,197,978	1,442,796	1,035,482	2,762,916	(*)	826,641	13,777	(*)	811
Dividends, domestic corporations.....	65	39	44	318	-	564	6	(*)	3
Dividends, foreign corporations.....	-	1	-	-	-	-	-	-	-
Interest on Government obligations, total.....	134	19	108	614	-	416	147	(*)	-
United States.....	119	13	108	520	-	389	125	(*)	-
State and local.....	15	6	-	94	-	27	22	(*)	-
Other interest.....	1,088	890	984	1,633	(*)	18,204	6,967	(*)	278
Rents.....	2,162	492	951	4,467	(*)	14,089	162	(*)	-
Royalties.....	-	2	-	-	-	8,107	77	-	-
Net short-term capital gain reduced by net long-term capital loss.....	71	6	46	13	-	647	316	(*)	17
Net long-term capital gain reduced by net short-term capital loss.....	972	2,426	11,331	2,503	-	17,297	6,320	(*)	3,391
Net gain, noncapital assets.....	140	604	1,749	749	-	210,010	878	(*)	47
Other receipts.....	8,163	11,828	7,874	21,144	(*)	40,224	9,428	(*)	327
Total deductions.....	1,134,116	1,396,291	990,520	2,655,166	(*)	942,674	18,543	(*)	777
Cost of sales and operations.....	746,487	969,362	438,053	1,867,176	(*)	228,332	375	-	-
Compensation of officers.....	76,942	74,045	57,642	170,827	(*)	209,374	1,951	(*)	122
Repairs.....	3,297	3,462	14,034	10,278	(*)	3,679	276	(*)	6
Bad debts.....	2,610	5,233	226	6,827	(*)	7,268	408	(*)	2
Rent.....	45,385	38,731	44,955	58,747	(*)	20,215	1,036	(*)	37
Taxes.....	20,796	20,845	37,517	45,393	(*)	29,509	1,213	(*)	165
Interest.....	3,695	5,140	5,753	9,547	(*)	37,447	2,706	(*)	60
Contributions.....	931	357	250	1,205	(*)	1,085	15	(*)	-
Amortization.....	183	107	215	531	-	361	4	(*)	8
Depreciation.....	10,078	10,106	24,000	26,416	(*)	19,035	652	(*)	6
Depletion.....	-	1	2	3	-	1,948	-	-	-
Advertising.....	19,588	37,319	12,350	27,509	(*)	27,555	436	(*)	29
Pension, profit-sharing, stock bonus, and annuity plans.....	3,700	4,533	1,289	5,721	-	12,071	55	(*)	-
Other employee benefit plans.....	947	1,129	2,197	4,161	(*)	1,853	3	(*)	4
Net loss, noncapital assets.....	95	2	33	126	-	436	-	-	2
Other deductions.....	199,382	225,919	352,004	420,689	(*)	342,506	9,313	(*)	336
Total receipts less total deductions.....	76,657	62,812	67,949	139,191	(*)	193,525	19,535	(*)	4,097
Gross profit (less loss).....	451,491	473,434	597,429	895,740	(*)	598,309	13,402	(*)	811
Gross profit.....	451,491	473,434	597,429	895,740	(*)	598,330	13,423	(*)	811
Gross loss.....	-	-	-	-	-	21	21	-	-
Net income.....	76,642	62,806	67,949	139,097	(*)	193,498	19,513	(*)	4,097
Distribution to stockholders (except own stock).....	46,976	40,095	35,494	76,152	(*)	122,192	17,663	(*)	1,983

Footnotes at end of table.

Business Returns/1968 • Small Business Corporations

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate—Continued		Services						
	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
RETURNS WITH AND WITHOUT NET INCOME									
Number of returns.....	4,314	15,521	42,150	3,782	8,026	11,720	5,287	5,405	7,263
(Thousand dollars)									
Total assets.....	400,834	2,100,913	3,280,499	1,023,584	4,044,751	537,008	280,298	454,409	519,844
Total receipts.....	477,709	2,181,115	5,472,303	708,670	1,008,331	1,407,587	560,450	690,451	1,024,874
Business receipts.....	479,610	507,333	5,309,927	650,574	990,873	1,440,157	553,028	652,645	1,010,650
Dividends, domestic corporations.....	5	364	575	22	27	371	91	46	18
Dividends, foreign corporations.....	67	-	99	-	-	-	-	-	-
Interest on Government obligations, total.....	172	30	1,404	79	87	877	19	322	20
United States.....	172	23	1,277	79	87	874	18	202	17
State and local.....	-	7	127	-	-	3	1	120	3
Other interest.....	980	13,252	7,008	3,255	909	1,220	417	544	603
Rents.....	574	18,834	33,002	6,416	2,499	2,022	7,304	14,105	1,196
Royalties.....	223	7,807	874	3	-	2	-	682	207
Net short-term capital gain reduced by net long-term capital loss.....	0	311	1,010	05	-	707	35	000	149
Net long-term capital gain reduced by net short-term capital loss.....	581	7,325	8,995	1,578	1,189	1,402	1,540	2,925	361
Net gain, noncapital assets.....	40	233,820	5,465	762	1,779	1,143	1,452	174	635
Other receipts.....	15,361	29,033	102,298	39,817	4,908	19,020	2,504	24,408	11,035
Total deductions.....	458,901	757,125	5,325,525	714,324	959,003	1,408,049	554,450	702,091	987,608
Cost of sales and operations.....	121,417	157,059	2,804,425	298,959	509,059	859,182	334,038	317,388	505,199
Compensation of officers.....	117,534	134,390	600,059	18,986	98,061	183,891	48,936	70,413	173,172
Repairs.....	748	4,667	69,080	25,208	14,338	5,170	5,908	12,054	6,876
Bad debts.....	2,095	6,037	15,711	1,603	1,905	3,104	3,404	75	5,560
Rent.....	13,380	10,923	273,476	63,750	53,838	39,785	27,955	42,773	45,375
Taxes.....	9,337	30,013	180,347	40,113	32,454	33,449	17,144	26,501	30,036
Interest.....	2,645	61,332	82,380	37,360	7,363	0,101	0,715	12,091	12,802
Contributions.....	508	557	3,718	520	829	841	161	959	408
Amortization.....	277	447	1,822	132	132	198	113	856	375
Depreciation.....	7,242	24,629	240,176	65,006	40,273	28,427	30,281	43,889	25,640
Depletion.....	243	1,800	22	19	-	-	3	-	-
Advertising.....	5,720	27,420	80,563	13,440	15,178	12,810	5,993	23,015	10,071
Pension, profit-sharing, stock bonus, and annuity plans.....	7,514	8,810	44,530	55	2,011	14,571	1,499	8,431	17,363
Other employee benefit plans.....	990	1,419	10,717	667	2,047	1,907	1,399	2,800	2,800
Net loss, noncapital assets.....	190	2,095	25,308	22,569	480	141	321	1,615	171
Other deductions.....	109,043	284,975	872,591	125,203	172,029	218,350	70,022	134,632	151,155
Total receipts less total deductions.....	38,748	60,990	140,778	15,654	49,328	59,538	12,000	15,040	37,266
Gross profit (less loss).....	358,193	350,274	2,485,502	357,615	437,214	580,975	218,990	335,257	505,451
Gross profit.....	358,193	350,407	2,502,430	358,836	437,214	581,075	219,479	346,937	508,289
Gross loss.....	-	133	16,928	1,221	-	700	489	11,880	2,838
Net income (less deficit).....	38,748	60,983	140,711	15,654	49,328	59,535	11,999	15,760	37,263
Net income.....	40,560	117,394	337,414	54,731	58,618	84,822	23,041	47,949	68,253
Deficit.....	7,812	56,411	190,703	00,385	9,290	21,287	11,042	53,709	30,990
Distribution to stockholders (except own stock).....	30,899	75,194	189,893	29,045	34,705	51,074	8,350	19,306	46,693
RETURNS WITH NET INCOME									
Number of returns.....	4,545	8,889	24,454	4,037	5,594	7,205	2,972	2,509	4,137
(Thousand dollars)									
Total assets.....	355,309	1,278,840	2,052,426	515,957	337,068	431,180	190,853	237,763	339,605
Total receipts.....	370,752	682,796	4,056,055	440,850	758,921	1,206,149	411,232	423,455	815,542
Business receipts.....	371,371	431,518	3,920,945	393,051	750,371	1,181,881	401,409	391,109	803,064
Dividends, domestic corporations.....	95	358	522	22	27	318	91	46	18
Dividends, foreign corporations.....	-	-	99	99	-	-	-	-	-
Interest on Government obligations, total.....	164	15	1,381	79	87	876	18	314	7
United States.....	164	12	1,255	79	87	873	18	194	4
State and local.....	-	3	126	-	-	3	-	120	3
Other interest.....	708	9,911	6,452	3,010	786	1,211	374	518	547
Rents.....	524	13,397	20,802	5,257	1,904	445	5,800	12,247	1,089
Royalties.....	223	7,807	884	3	-	2	-	679	-
Net short-term capital gain reduced by net long-term capital loss.....	5	294	1,533	45	-	730	9	600	149
Net long-term capital gain reduced by net short-term capital loss.....	475	6,935	6,187	560	1,189	1,115	1,127	1,921	275
Net gain, noncapital assets.....	40	180,573	3,701	724	1,370	1,137	62	89	313
Other receipts.....	3,147	25,988	87,749	38,000	3,021	18,434	2,342	15,872	10,080
Total deductions.....	330,192	505,399	3,718,515	380,125	700,203	1,121,324	388,191	375,386	747,286
Cost of sales and operations.....	80,282	147,075	2,022,319	158,213	380,553	698,204	234,067	167,545	383,677
Compensation of officers.....	84,085	113,732	475,529	15,013	67,490	150,380	36,708	58,157	147,715
Repairs.....	479	2,813	48,924	18,298	10,760	3,191	3,967	6,472	6,236
Bad debts.....	1,320	5,425	10,502	774	1,369	1,777	2,020	12	3,944
Rent.....	10,243	7,981	175,079	45,316	35,003	30,187	18,033	21,380	25,760
Taxes.....	0,991	20,303	123,747	23,058	23,810	25,992	11,185	14,699	24,403
Interest.....	1,898	32,425	45,179	19,075	4,326	3,997	4,094	6,097	7,590
Contributions.....	540	521	3,541	474	820	737	147	958	405
Amortization.....	184	163	1,176	38	-	137	62	789	94
Depreciation.....	5,127	12,955	140,212	32,809	31,897	19,841	18,149	18,634	18,822
Depletion.....	243	1,705	3	3	-	-	-	-	-
Advertising.....	4,244	22,730	44,410	6,474	11,837	9,456	3,755	8,623	4,265
Pension, profit-sharing, stock bonus, and annuity plans.....	5,521	6,331	39,802	52	2,083	13,447	1,499	6,145	16,576
Other employee benefit plans.....	051	1,075	8,002	591	1,810	1,180	1,122	663	2,636
Net loss, noncapital assets.....	195	239	625	63	360	11	132	2	57
Other deductions.....	127,583	189,320	578,865	65,214	128,023	102,727	52,585	65,210	105,106
Total receipts less total deductions.....	40,560	117,397	337,540	54,731	58,618	84,825	23,041	48,069	68,250
Gross profit (less loss).....	291,089	283,843	1,898,020	234,838	369,818	483,617	167,342	223,624	419,387
Gross profit.....	291,089	283,843	1,900,607	235,568	369,818	483,617	167,342	223,624	420,638
Gross loss.....	-	-	1,981	730	-	-	-	-	1,251
Net income.....	40,560	117,394	337,414	54,731	58,618	84,822	23,041	47,949	68,253
Distribution to stockholders (except own stock).....	28,428	73,258	187,743	28,423	34,430	51,258	8,115	18,852	40,605

(-) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative amount.

NOTE: Estimates are rounded and may not add to totals.

"Nature of business not allocable" is not shown separately because of high sampling variability; however, the data are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4. 3—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Returns with and without net income										Returns with net income				
	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	
		Total (Thousand dollars)	Business (Thousand dollars)						Total (Thousand dollars)	Business (Thousand dollars)					
ALL INDUSTRIAL DIVISIONS															
Total.....	217,134	61,765,015	60,467,377	1,070,015	1,947,530	5,288,925	14,4516	52,735,957	51,075,467	776,613	57,625,897	4,622,506	4,346,441		
\$1 under \$5,000.....	12,676	26,597	15,434	8,844	137,773	19,341	3,793	11,389	11,389	1,254	1,254	5,363	515		
\$5,000 under \$10,000.....	7,577	62,502	43,275	8,539	22,456	22,456	3,430	30,323	30,323	4,620	4,620	13,143	2,184		
\$10,000 under \$25,000.....	17,813	311,500	259,150	121,324	114,877	30,137	8,944	165,190	131,209	1,877	38,957	44,995	6,149		
\$25,000 under \$50,000.....	26,351	995,579	918,177	415,516	14,950	77,428	15,545	586,871	529,431	22,173	204,591	36,507	36,507		
\$50,000 under \$100,000.....	34,500	2,635,340	2,466,415	1,091,192	85,433	215,485	21,814	1,690,460	1,559,243	60,591	758,753	102,978	102,978		
\$100,000 under \$200,000.....	39,904	5,971,813	5,765,297	1,662,229	268,424	529,720	30,500	4,626,995	4,448,970	121,650	2,520,857	396,135	396,135		
\$200,000 under \$500,000.....	41,332	13,115,232	12,854,337	4,671,786	1,176,000	1,176,000	33,138	10,476,881	10,277,300	194,598	6,631,921	610,143	935,181		
\$500,000 under \$1,000,000.....	15,606	11,135,232	10,977,782	17,538	446,721	99,549	13,528	9,687,447	9,545,061	142,143	9,901,157	491,163	848,625		
\$1,000,000 under \$5,000,000.....	11,701	21,986,939	21,774,975	235,680	686,425	1,863,943	10,671	20,411,948	20,138,106	187,844	16,173,818	1,739,103	1,739,103		
\$5,000,000 or more.....	603	5,500,996	5,394,435	37,297	115,067	333,980	584	5,039,237	4,954,806	29,098	4,389,959	131,566	131,566		
Receipts not reported.....	9,111	22,926	-	4,720	136,133	28,088	579	20,116	-	-	-	3,769	-		
AGRICULTURE, FORESTRY, AND FISHERIES															
Total.....	8,579	1,265,102	1,196,337	71,516	18,607	340,314	4,430	960,727	91,086	41,811	623,771	89,411	135,044		
\$1 under \$5,000.....	668	2,578	1,618	2,274	19,876	4,648	415	6,116	5,413	612	1,296	1,980	1,980		
\$5,000 under \$10,000.....	432	3,525	2,475	1,519	7,519	3,135	181	5,750	5,116	543	1,596	2,587	5,597		
\$10,000 under \$25,000.....	882	14,895	12,711	8,857	17,521	14,715	881	95,759	83,665	4,054	33,791	9,008	5,597		
\$25,000 under \$50,000.....	1,495	64,166	54,786	8,303	4,896	26,417	905	91,738	80,334	9,047	88,261	20,248	3,580		
\$50,000 under \$100,000.....	1,058	175,293	154,135	15,021	11,908	28,368	1,137	13,314	10,125	12,393	89,261	5,178	5,563		
\$100,000 under \$200,000.....	1,424	218,593	206,360	15,021	10,908	28,368	549	16,388	15,810	9,915	13,718	5,391	5,391		
\$200,000 under \$500,000.....	671	203,068	191,528	9,992	10,908	28,368	182	17,939	16,903	3,312	11,203	12,416	12,416		
\$500,000 under \$1,000,000.....	328	249,963	245,421	6,300	5,453	43,414	182	23,312	23,282	74	20,274	6,725	42,454		
\$1,000,000 under \$5,000,000.....	190	303,098	296,188	6,140	5,305	43,414	182	23,312	23,282	74	20,274	6,725	42,454		
\$5,000,000 or more.....	3	29,529	29,386	219	280	7,661	182	23,312	23,282	74	20,274	6,725	42,454		
Receipts not reported.....	418	434	-	307	1,249	4,111	(*)	(*)	-	-	-	(*)	(*)		
MINING															
Total.....	2,075	388,149	372,552	26,596	21,447	3,097	1,307	332,744	307,792	22,404	155,353	33,977	1,097		
\$1 under \$5,000.....	-	-	-	-	-	(*)	-	-	-	-	-	-	-		
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000 under \$25,000.....	575	20,908	16,629	1,864	328	467	697	38,458	33,510	2,761	13,678	7,083	228		
\$25,000 under \$50,000.....	415	32,116	31,128	2,695	1,935	225	543	300,417	192,174	12,630	97,114	18,740	226		
\$50,000 under \$100,000.....	486	139,395	136,309	7,778	8,062	286	67	83,869	82,108	7,013	44,561	8,154	643		
\$100,000 under \$200,000.....	169	104,801	99,457	6,434	9,149	361	67	83,869	82,108	7,013	44,561	8,154	643		
\$200,000 under \$500,000.....	68	85,531	83,759	7,171	8,133	763	-	-	-	-	-	-	-		
\$500,000 under \$1,000,000.....	1	5,197	5,095	489	16	-	-	-	-	-	-	-	-		
\$1,000,000 or more.....	(*)	(*)	-	(*)	(*)	-	-	-	-	-	-	-	-		
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-		
CONTRACT CONSTRUCTION															
Total.....	20,882	6,728,252	6,658,281	1,101,950	239,786	413,793	14,130	5,676,874	5,600,928	91,566	4,399,075	481,463	293,916		
\$1 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000 under \$25,000.....	2,084	28,272	21,429	1,058	2,143	3,771	828	16,653	9,983	227	5,797	5,003	434		
\$25,000 under \$50,000.....	2,355	91,813	88,941	2,646	1,508	4,543	1,457	55,403	54,457	1,588	31,237	4,056	3,316		
\$50,000 under \$100,000.....	2,868	219,089	213,117	7,903	8,564	10,182	1,650	129,685	125,802	5,330	78,317	12,900	12,900		
\$100,000 under \$200,000.....	4,524	679,619	673,457	11,571	22,988	52,366	3,318	502,211	498,291	8,065	343,097	30,221	29,824		
\$200,000 under \$500,000.....	4,843	1,547,322	1,538,625	22,958	30,482	52,366	3,692	1,148,939	1,144,521	16,158	870,493	60,418	78,724		
\$500,000 under \$1,000,000.....	1,895	1,315,386	1,308,177	23,043	68,908	53,695	1,640	1,153,812	1,153,812	22,993	863,476	73,538	73,538		
\$1,000,000 under \$5,000,000.....	1,443	2,432,973	2,407,429	34,701	76,582	124,999	1,339	2,288,244	2,263,993	33,272	1,881,689	80,271	114,609		
\$5,000,000 or more.....	48	432,124	407,156	4,897	13,264	13,229	43	374,765	370,469	4,326	324,969	13,799	13,146		
Receipts not reported.....	822	1,654	-	173	1,237	16,421	(*)	(*)	-	(*)	-	(*)	(*)		

Footnotes at end of table.

Table 4.3—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Returns with and without net income										Returns with net income			
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade														
Total.....	58,001	19,166,595	18,946,530	13,880,470	180,000	530,546	2,521,353	40,910	16,387,229	15,198,271	11,852,056	137,868	641,863	2,153,144
\$1 under \$5,000.....	811	3,234	1,741	974	195	1,225	562							
\$5,000 under \$10,000.....	966	4,094	2,023	3,943	652	1,757	1,993	1,096	17,993	15,312	7,721	314	4,127	1,914
\$10,000 under \$25,000.....	2,365	42,849	21,176	23,652	1,627	14,439	10,317	2,220	87,764	26,048	48,001	1,822	6,052	16,716
\$25,000 under \$50,000.....	4,962	188,895	106,103	114,305	4,850	78,998	35,730	6,057	459,859	245,638	245,638	1,538	32,849	57,244
\$50,000 under \$100,000.....	10,547	737,849	448,781	424,854	18,018	7,299	15,066							
\$100,000 under \$200,000.....	13,596	1,008,260	1,983,837	1,412,290	28,707	76,256	295,481	10,719	1,602,597	1,581,789	946,982	22,552	94,254	233,089
\$200,000 under \$500,000.....	15,348	4,889,838	4,834,201	3,265,012	53,393	170,804	604,433	12,434	4,077,849	4,030,969	2,679,806	42,528	180,533	516,007
\$500,000 under \$1,000,000.....	5,401	3,823,916	3,780,984	2,889,635	30,580	94,183	580,771	4,622	3,274,860	3,238,273	2,469,555	24,601	102,018	333,007
\$1,000,000 under \$5,000,000.....	3,393	6,433,818	6,366,689	5,115,446	33,998	189,181	770,862	3,073	5,879,425	5,817,736	4,661,927	29,980	103,018	311,574
\$5,000,000 or more.....	139	1,010,757	999,995	832,359	7,583	18,503	95,023	136	986,946	976,468	811,768	533	18,482	8,603
Receipts not reported.....	975	234	-	-	406	15,341	2,119	(+)	(+)	-	-	-	(+)	-
FINANCE, INSURANCE, AND REAL ESTATE														
Total.....	25,749	1,410,564	1,021,199	378,851	33,140	122,027	19,304	19,899	1,136,199	846,641	238,332	19,035	193,498	9,147
\$1 under \$5,000.....	4,877	7,544	4,177	25	1,344	19,415	1,234	3,160	1,454	1,345	14	246	2,651	14
\$5,000 under \$10,000.....	2,377	17,199	6,034	364	1,416	1,633	9,113	1,633	1,056	706	143	703	5,996	1,445
\$10,000 under \$25,000.....	4,634	71,867	39,364	5,453	2,496	15,639	3,788	3,318	27,006	27,006	3,453	1,453	21,038	378
\$25,000 under \$50,000.....	4,537	167,466	110,857	9,442	3,538	31,612	539	3,553	148,816	81,294	4,658	2,980	53,078	12
\$50,000 under \$100,000.....	3,656	256,708	188,371	46,424	8,575	34,186	-	3,631	182,986	127,615	20,943	5,953	30,552	-
\$100,000 under \$200,000.....	1,827	299,126	184,208	49,951	3,317	28,379	4,476	1,442	204,417	141,573	32,186	4,614	31,091	4,303
\$200,000 under \$500,000.....	1,358	386,747	272,326	77,378	8,670	29,526	4,995	1,207	398,951	301,516	84,092	4,533	55,372	2,995
\$500,000 under \$1,000,000.....	136	88,390	74,397	30,290	1,133	11,968	-	66	105,528	99,808	40,838	892	10,719	-
\$1,000,000 under \$5,000,000.....	69	110,879	101,106	41,389	1,387	9,955	-	1	44,638	42,359	-	41	900	-
\$5,000,000 or more.....	1	44,638	42,359	42,033	41	900	-	-	-	-	-	-	-	-
Receipts not reported.....	2,477	-	-	-	43	111,373	-	-	-	-	-	-	-	-
SERVICES														
Total.....	42,150	5,472,363	5,309,927	2,824,425	440,176	149,711	117,347	34,454	4,056,055	3,920,945	2,022,319	140,312	337,414	66,032
\$1 under \$5,000.....	3,119	7,029	4,769	4,365	693	10,162	4,390	1,663	11,453	9,663	1,968	545	3,017	416
\$5,000 under \$10,000.....	2,092	18,178	14,543	7,932	2,777	17,852	1,337	3,898	45,494	42,153	10,863	4,013	8,439	706
\$10,000 under \$25,000.....	5,512	96,695	9,566	35,116	9,009	17,613	2,292	3,898	145,397	144,465	51,915	7,557	17,315	3,264
\$25,000 under \$50,000.....	7,018	237,623	156,920	100,058	17,796	6,177	5,463	5,041	366,741	370,384	175,468	15,373	31,351	7,109
\$50,000 under \$100,000.....	7,435	564,747	546,747	271,452	24,584	18,614	15,786							
\$100,000 under \$200,000.....	7,723	1,170,634	1,104,961	535,830	57,677	57,418	18,259	5,721	920,737	861,271	400,754	37,686	72,737	13,439
\$200,000 under \$500,000.....	5,242	1,584,176	1,640,786	821,450	69,476	94,463	35,611	5,774	1,182,330	1,180,046	568,935	37,472	92,596	18,901
\$500,000 under \$1,000,000.....	1,582	837,157	837,461	497,400	26,615	41,600	11,505	935	635,282	622,337	337,450	14,335	54,879	9,080
\$1,000,000 under \$5,000,000.....	419	732,199	706,117	425,722	25,696	36,479	15,361	345	618,459	603,792	366,766	17,934	51,421	14,421
\$5,000,000 or more.....	10	88,623	86,734	67,460	746	4,094	695	10	88,023	86,734	67,460	746	4,094	695
Receipts not reported.....	2,281	17,322	-	-	3,107	15,538	8,788	(+)	(+)	-	-	(+)	(+)	-

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative amount.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals.

Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.4—NUMBER, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

Selected industry	Returns with depreciation					Under \$2,000					Over \$2,000				
	Number of returns	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation (Thousand dollars)	Depreciation as a percent of total deductions	Number	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation (Thousand dollars)	Depreciation as a percent of total deductions	Number	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation (Thousand dollars)	Depreciation as a percent of total deductions
All industries.....	11,134	51,234,410	50,762,173	11,074,015	1.8	87,232	11,934,174	11,817,051	73,342	3.0	52,232	1,116,342	1,130,067	1,141	1.1
Agriculture, forestry, and fisheries.....	1,254	1,177,138	1,127,208	71,510	1.2	1,771	132,074	131,952	1,473	1.1	1,371	51,453	51,623	4,123	7.9
Farms.....	1,107	754,382	704,302	50,076	1.4	1,151	107,630	109,890	874	0.8	308	33,330	33,949	2,949	8.8
Mining.....	2,171	3,374,540	3,607,769	20,576	1.4	521	37,000	44,054	555	1.3	(*)	(*)	(*)	(*)	(*)
Contract construction.....	1,574	6,374,575	6,306,387	110,150	1.7	2,565	1,141,220	1,119,519	7,780	0.7	4,243	1,035,345	1,074,632	11,802	1.1
General contractors.....	1,372	3,208,441	3,147,384	70,341	1.3	3,143	544,175	543,611	4,645	0.8	1,089	369,159	370,464	3,084	0.8
Special trade contractors.....	13,021	3,368,134	3,237,603	14,559	1.7	5,422	597,453	575,308	5,132	0.9	3,154	726,836	703,688	2,163	1.3
Manufacturing.....	23,421	10,439,328	10,102,540	211,059	2.1	2,134	1,577,126	1,562,571	7,476	0.5	3,452	801,274	778,357	11,911	1.5
Transportation, communication, electric, gas, and sanitary services.....	10,009	1,706,706	1,675,677	102,033	6.1	2,592	124,394	123,874	2,161	1.7	1,639	234,052	236,847	4,858	2.1
Wholesale and retail trade.....	21,579	32,457,350	32,033,320	273,505	0.9	36,172	7,234,689	7,088,140	32,681	0.5	16,591	6,779,437	6,601,119	47,634	0.7
Wholesale trade.....	23,362	13,896,669	13,720,252	93,170	0.7	9,282	2,447,021	2,441,457	7,793	0.3	4,338	2,003,009	2,016,329	11,873	0.6
Retail trade.....	53,730	18,560,681	18,313,068	180,335	1.0	23,166	4,787,668	4,646,683	24,888	0.5	12,254	4,776,428	4,585,790	35,861	0.8
Building materials, hardware, and farm equipment.....	5,024	2,232,082	2,181,239	12,113	0.5	2,776	151,141	149,962	2,277	0.3	1,374	367,330	356,664	4,452	1.2
Automotive dealers.....	5,045	8,306,067	8,240,645	34,438	0.4	3,938	1,461,198	1,458,045	3,376	0.2	2,204	1,303,059	1,284,009	9,252	0.7
Apparel and accessory stores.....	6,746	1,591,835	1,541,206	12,092	0.8	4,506	577,314	551,902	3,690	0.7	1,155	235,634	234,465	3,671	1.6
Furniture, home furnishings, and equipment stores.....	5,050	1,613,428	1,581,095	10,921	0.7	3,046	607,988	585,811	3,045	0.5	1,063	350,078	373,624	2,127	0.6
Eating and drinking places.....	2,113	1,255,255	1,224,935	33,320	2.7	3,436	223,925	221,282	3,506	1.6	2,154	250,014	250,321	9,139	3.6
Drug and proprietary stores.....	2,413	3,234,548	3,152,678	8,141	0.3	2,169	322,933	311,893	2,032	0.7	1,148	432,774	421,537	3,313	0.8
Other retail trade.....	16,068	5,334,577	5,224,643	62,592	1.2	7,613	999,881	976,057	6,525	0.7	3,252	887,753	872,340	9,441	1.1
Finance, insurance, and real estate.....	25,740	311,300	1,145,585	33,140	2.9	11,097	143,779	616,827	2,050	1.3	2,520	156,129	223,511	6,878	3.1
Insurance.....	6,310	409,952	403,532	7,442	1.8	3,861	301,349	267,441	2,792	1.1	900	138,244	123,045	2,407	2.0
Real estate.....	15,531	472,207	682,706	24,176	3.6	5,155	237,577	525,590	4,413	1.4	1,457	25,641	51,464	4,060	1.6
Services.....	42,150	5,043,302	5,004,252	24,176	0.5	16,023	1,101,792	1,394,577	13,220	1.2	7,705	1,030,442	1,044,753	21,444	2.1
Personal services.....	2,626	925,436	947,692	46,273	4.9	2,695	104,980	103,165	2,323	2.3	2,151	132,102	133,154	5,326	3.9
Business services.....	11,766	1,361,045	1,358,230	26,427	2.1	5,960	462,623	435,425	4,158	1.0	1,886	425,598	473,417	5,365	1.1
Automobile and other repair services.....	3,467	513,435	517,481	36,281	5.9	2,239	105,939	165,771	5,231	1.3	989	89,297	89,328	2,921	3.3
Other services.....	16,210	2,122,776	2,240,259	131,195	6.0	5,129	408,250	392,310	4,306	1.1	2,781	287,349	288,849	7,890	2.7

Footnote at end of table.

Table 4.4—NUMBER, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

Selected industry	Size of depreciation—Continued										Deprecia- tion as a percent of total deductions	Number	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Deprecia- tion (Thousand dollars)	Deprecia- tion as a percent of total deductions	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Deprecia- tion (Thousand dollars)	Deprecia- tion as a percent of total deductions											
	\$4,000 under \$6,000					\$6,000 under \$10,000															Total deductions (Thousand dollars)	Business receipts (Thousand dollars)	Number	Total deductions (Thousand dollars)	Deprecia- tion (Thousand dollars)	Deprecia- tion as a percent of total deductions	Business receipts (Thousand dollars)	Total deductions (Thousand dollars)	Deprecia- tion (Thousand dollars)	Deprecia- tion as a percent of total deductions	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All industries.....	18,173	6,593,915	5,542,188	89,425	1.4	18,907	8,037,835	7,909,601	147,230	1.9	24,919	21,816,635	21,562,663	650,502	3.0																
Agriculture, forestry, and fisheries.....	1,094	153,311	152,271	5,501	3.6	1,854	216,050	219,386	14,768	6.7	2,109	625,500	671,570	45,644	6.8																
Farms.....	723	65,120	65,977	3,552	5.4	1,423	127,816	124,337	11,464	9.2	1,742	416,930	465,663	37,537	8.1																
Mining.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	618	268,791	254,260	22,647	8.9																
Contract construction.....	2,059	953,693	926,121	9,979	1.1	1,557	796,800	779,681	11,180	1.4	2,150	2,336,747	2,307,014	70,139	3.0																
General contractors.....	431	366,995	362,714	2,302	0.6	331	277,000	274,097	2,444	0.9	1,318	1,448,446	1,415,098	45,933	3.2																
Special trade contractors.....	1,568	586,698	563,407	7,677	1.4	1,286	519,134	504,684	9,681	1.7	832	938,101	891,916	24,206	2.7																
Manufacturing.....	2,616	222,409	791,509	12,931	1.6	2,947	1,214,743	1,154,249	22,780	2.0	5,853	6,022,476	5,815,410	17,342	2.1																
Transportation, communication, electric, gas, and sanitary services.....	1,059	126,123	125,008	5,385	4.3	1,472	209,991	216,841	11,880	5.5	2,610	1,012,146	983,107	77,749	7.9																
Wholesale and retail trade.....	7,015	4,006,707	3,970,674	34,370	0.9	7,567	4,871,797	4,791,612	51,682	1.1	5,932	9,574,756	9,511,775	107,128	1.1																
Wholesale trade.....	1,829	1,537,931	1,530,274	2,175	0.1	2,179	1,803,423	1,772,239	16,903	1.0	2,594	5,421,525	5,414,203	48,426	0.9																
Retail trade.....	5,343	2,459,234	2,426,855	26,006	1.1	4,388	3,068,334	3,019,373	34,789	1.2	3,333	4,153,171	4,097,572	58,702	1.4																
Building materials, hardware, and farm equip- ment.....	433	243,511	235,007	2,001	0.8	436	514,824	493,140	3,990	0.8	260	366,781	360,546	4,902	1.4																
Automotive dealers.....	891	655,410	658,329	4,505	0.5	661	1,044,065	1,006,080	5,064	0.5	553	1,147,189	1,153,552	13,221	1.1																
Apparel and accessory stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4	10,261	9,767	2	0.7																
Furniture, home furnishings, and equipment stores.....	505	215,074	209,341	2,505	1.2	(*)	(*)	(*)	(*)	(*)	176	233,005	234,038	2,305	1.0																
Eating and drinking places.....	1,114	203,223	201,793	5,562	2.8	882	237,602	226,939	7,059	3.1	664	341,091	329,610	10,975	3.3																
Drug and proprietary stores.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)																
Other retail trade.....	1,171	684,181	674,099	8,104	1.2	1,498	708,212	690,698	11,685	1.7	1,547	2,054,844	2,010,079	27,137	1.4																
Finance, insurance, and real estate.....	759	33,474	47,511	3,572	7.5	485	23,390	42,132	3,536	8.4	378	153,123	215,104	11,104	5.2																
Insurance.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)																
Real estate.....	587	21,407	35,107	2,639	7.5	425	12,068	36,254	3,110	9.7	318	145,714	194,411	10,367	5.3																
Services.....	3,439	468,191	500,341	11,468	3.4	3,735	1,091,781	658,598	29,282	4.4	5,233	1,773,096	1,803,923	159,084	8.8																
Personal services.....	880	128,474	129,715	4,458	3.4	1,256	206,721	191,538	9,682	5.1	1,154	387,083	370,115	23,962	6.5																
Business services.....	853	122,000	130,891	4,190	3.2	593	198,215	189,347	4,743	2.5	282	143,109	129,140	9,971	7.7																
Automobile and other repair services.....	(*)	(*)	(*)	(*)	(*)	506	55,503	56,736	3,897	6.9	513	152,958	156,316	19,098	12.2																
Other services.....	1,241	167,959	190,445	9,106	3.2	1,361	199,332	220,937	10,930	4.9	3,284	1,089,886	1,148,352	106,043	9.2																

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

"Other agriculture, forestry, and fisheries," "Wholesale and retail trade not allocable," "Finance," and "Nature of business not allocable" are not shown separately; however, they are included in the appropriate totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Business Returns/1968 • Small Business Corporations

Table 4.5--NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION

	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	All industrial divisions			Agriculture, forestry, and fisheries			Mining			Contract construction		
January 1968	217,134	3,084,727	1,494,111	1,111	1,146,337	4,715	2,471	372,553	21,447	20,982	6,658,281	239,786
February 1968	204,237	2,871,114	1,414,121	1,151	1,176,115	26,329	1,521	370,415	23,143	19,344	6,628,876	240,074
March 1968	199,114	2,724,114	1,371,114	1,241	1,244,114	18,341	1,051	171,100	13,513	9,852	2,888,834	67,322
April 1968	173,072	2,547,114	1,211,114	1,311	1,244,362	11,111	731	142,568	9,639	10,092	3,740,842	172,752
May 1968	151,114	1,811,114	911,114	323	23,725	3,111	-	-	-	421	93,771	3,721
June 1968	140,114	1,711,114	811,114	327	45,752	4,113	-	-	-	727	153,543	9,066
July 1968	111,114	2,111,114	1,111,114	313	22,930	3,111	-	-	-	1,073	508,782	23,174
August 1968	91,114	2,111,114	1,111,114	414	57,552	13,434	-	-	-	853	381,905	19,926
September 1968	71,114	1,397,114	611,114	366	31,184	12,111	-	-	-	-	-	-
October 1968	51,114	3,111,114	1,611,114	275	32,374	1,445	-	-	-	928	437,073	28,328
November 1968	31,114	3,007,114	1,511,114	433	35,524	1,350	-	-	-	712	264,812	11,493
December 1968	11,114	5,111,114	2,811,114	383	109,156	4,352	321	107,417	5,942	2,176	843,779	33,681
January 1969	3,200	2,130,114	1,111,114	327	22,105	4,347	-	-	-	657	189,345	7,013
February 1969	2,011	2,411,114	1,211,114	659	34,013	11,111	328	74,591	4,441	916	143,505	7,043
March 1969	17,114	3,650,412	1,911,114	-	-	-	-	-	-	1,029	722,327	29,307
Year-end returns, total	12,111	1,442,114	1,111,114	1,111	19,311	10,713	-	-	-	438	29,405	1,288
January 1968	1,114	281,114	1,111,114	-	-	-	-	-	-	-	-	-
February 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
March 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
April 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
May 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
June 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
July 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
August 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
September 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
October 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
November 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
December 1968	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
January 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
February 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
March 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
April 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
May 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
June 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
July 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
August 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
September 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
October 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
November 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
December 1969	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
January 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
February 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
March 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
April 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
May 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
June 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
July 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
August 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
September 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
October 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
November 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
December 1970	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
January 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
February 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
March 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
April 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
May 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
June 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
July 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
August 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
September 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
October 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
November 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
December 1971	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
January 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
February 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
March 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
April 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
May 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
June 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
July 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
August 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
September 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
October 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
November 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
December 1972	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
January 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
February 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
March 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
April 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
May 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
June 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
July 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
August 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
September 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
October 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
November 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
December 1973	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
January 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
February 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
March 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
April 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
May 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
June 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
July 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
August 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
September 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
October 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
November 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
December 1974	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
January 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
February 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
March 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
April 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
May 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
June 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
July 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
August 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
September 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
October 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
November 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
December 1975	1,114	1,111,114	1,111,114	-	-	-	-	-	-	-	-	-
January 1976	1,114	1,111,114										

Table 4.6—NUMBER OF RETURNS, NUMBER OF SHAREHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND NUMBER OF SHAREHOLDERS

Number of shareholders and item	All industrial divisions	Industrial division									
		Agriculture, forestry, and fisheries	Mining	Contract construction	Manufacturing	Transportation, communication, electric, gas, and sanitary services	Wholesale and retail trade			Finance, insurance, and real estate	Services
							Total	Wholesale trade	Retail trade		
TOTAL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number.....	417,134	8,599	4,075	10,881	25,951	10,009	81,579	43,358	58,001	25,749	43,150
Number of shareholders.....	531,924	30,654	6,615	31,775	71,667	27,011	209,512	67,703	145,787	76,744	108,005
Business receipts.....thousand dollars..	60,467,177	1,196,727	370,552	6,658,281	10,690,081	1,431,667	33,442,547	14,440,338	18,944,130	1,021,199	1,391,927
Net income.....do.....	1,947,535	13,607	41,447	439,786	464,186	70,464	863,134	321,705	530,551	123,027	146,711
Net worth.....do.....	10,464,470	62,406	158,057	399,339	1,369,536	404,554	4,296,629	1,543,088	2,741,645	765,697	886,174
<u>Returns With 1 Shareholder</u>											
Number.....	10,411	912	469	1,371	6,718	1,586	14,993	8,560	14,384	6,524	13,162
Business receipts.....thousand dollars..	9,128,365	79,781	77,341	1,185,493	1,504,527	318,298	4,742,574	1,951,307	2,788,071	191,136	984,516
Net income.....do.....	134,187	15,014	1,810	23,965	4,239	1,977	39,836	38,443	51,427	9,451	11,923
Net worth.....do.....	1,994,200	74,509	10,463	143,827	75,076	6,555	125,479	193,365	256,074	220,055	169,176
<u>Returns With 2 Shareholders</u>											
Number.....	11,074	1,967	438	1,584	7,768	1,143	19,130	8,404	20,696	7,248	14,532
Business receipts.....thousand dollars..	16,868,127	328,803	95,394	1,137,568	1,600,051	443,432	9,586,413	3,301,793	6,284,114	296,608	1,438,682
Net income.....do.....	477,155	6,682	71,600	71,600	75,771	9,467	133,154	79,051	152,928	33,548	41,070
Net worth.....do.....	2,297,074	101,119	56,741	145,305	128,447	16,739	1,111,932	343,420	763,883	124,678	226,974
<u>Returns With 3 Shareholders</u>											
Number.....	41,452	4,491	381	1,773	4,601	1,811	17,111	4,601	11,467	4,349	10,014
Business receipts.....thousand dollars..	13,887,125	401,441	56,451	1,311,499	1,05,917	190,030	3,411,010	1,045,465	2,365,116	232,396	872,449
Net income.....do.....	439,354	16,814	7,439	11,101	21,821	4,311	179,342	86,366	1,113	31,865	34,335
Net worth.....do.....	1,157,376	179,327	35,423	113,347	334,128	39,198	1,008,714	361,424	647,111	167,562	173,769
<u>Returns With 4 Shareholders</u>											
Number.....	11,843	1,844	(*)	1,791	3,314	1,344	7,904	1,033	6,881	2,847	4,704
Business receipts.....thousand dollars..	7,910,793	187,126	(*)	465,297	1,755,341	343,437	4,307,799	1,451,399	2,856,460	1,008,099	630,314
Net income.....do.....	303,176	12,809	(*)	10,391	25,239	38,999	113,114	38,403	74,319	15,651	24,408
Net worth.....do.....	1,475,004	101,917	(*)	74,786	375,049	86,576	616,079	198,112	417,121	91,507	102,125
<u>Returns With 5 Shareholders</u>											
Number.....	9,265	44	(*)	650	1,460	674	2,718	716	1,001	1,831	1,520
Business receipts.....thousand dollars..	3,854,350	21,213	(*)	409,311	843,387	179,299	1,942,316	648,960	1,299,266	41,865	377,938
Net income.....do.....	190,368	408	(*)	10,732	53,716	1,777	12,970	30,748	43,322	8,797	27,015
Net worth.....do.....	731,752	49,405	(*)	51,491	188,314	30,818	127,776	79,112	174,644	47,937	83,267
<u>Returns With 6 Shareholders</u>											
Number.....	5,711	474	(*)	100	764	59	1,816	601	1,214	1,097	857
Business receipts.....thousand dollars..	2,534,000	111,000	(*)	14,674	479,348	10,077	1,947,260	594,381	1,352,878	14,433	194,865
Net income.....do.....	102,007	11,47	(*)	17,460	44,932	1,406	45,959	15,217	30,742	1,118	11,971
Net worth.....do.....	523,226	67,401	(*)	99,325	107,792	1,139	127,995	73,553	116,144	33,852	54,737
<u>Returns With 7 Shareholders</u>											
Number.....	3,847	213	(*)	116	410	165	1,070	286	84	746	720
Business receipts.....thousand dollars..	1,791,590	7,423	(*)	167,478	596,384	44,166	1,666,649	193,443	369,206	6,737	398,813
Net income.....do.....	66,657	648	(*)	9,870	40,239	2,754	23,529	5,003	18,326	4,212	85
Net worth.....do.....	323,614	11,364	(*)	23,376	46,052	13,418	136,003	20,270	115,733	17,119	18,711
<u>Returns With 8 Shareholders</u>											
Number.....	3,117	115	(*)	172	402	(*)	345	470	475	527	678
Business receipts.....thousand dollars..	1,540,945	9,999	(*)	178,339	1,1,642	(*)	811,606	609,830	11,776	3,911	16,723
Net income.....do.....	97,276	11,100	(*)	19,341	9,536	(*)	2,464	11,642	1,891	9,694	8,110
Net worth.....do.....	422,369	33,788	(*)	23,155	6,113	(*)	170,455	93,088	76,407	36,086	26,173
<u>Returns With 9 Shareholders</u>											
Number.....	1,367	(*)	(*)	114	134	(*)	431	314	111	457	460
Business receipts.....thousand dollars..	1,623,641	(*)	(*)	95,743	61,71	(*)	1,184,811	824,466	360,345	90,567	168,342
Net income.....do.....	30,710	(*)	(*)	1,796	6,637	(*)	18,047	11,642	6,001	1,147	18,348
Net worth.....do.....	310,675	(*)	(*)	17,467	1,912	(*)	150,506	134,116	16,770	18,682	21,443
<u>Returns With 10 Shareholders</u>											
Number.....	1,729	(*)	5	206	150	(*)	457	381	176	234	254
Business receipts.....thousand dollars..	1,322,972	75,654	10,335	112,319	1,1,689	(*)	487,161	330,963	156,198	1,737	69,485
Net income.....do.....	46,345	1,045	229	8,224	10,200	(*)	18,117	7,306	10,891	1,456	114,078
Net worth.....do.....	220,474	28,901	6,360	10,696	11,660	(*)	87,644	46,382	41,260	8,219	130,406

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

- Negative amount.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals.

Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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Table 5A.—CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1967 AND 1968

Industrial division	1967	1968
NUMBER OF RETURNS		
All industrial divisions.....	1,534,360	1,541,637
Agriculture, forestry, and fisheries.....	32,448	31,244
Mining.....	14,441	12,813
Contract construction.....	123,180	125,999
Manufacturing.....	197,023	191,910
Transportation, communication, electric, gas, and sanitary services.....	66,045	65,551
Wholesale and retail trade.....	465,841	471,979
Wholesale trade.....	142,531	153,110
Retail trade.....	315,581	314,602
Finance, insurance, and real estate.....	399,115	407,192
Services.....	220,561	228,898
BUSINESS RECEIPTS		
<i>(Million dollars)</i>		
All industrial divisions.....	1,285,000	1,403,500
Agriculture, forestry, and fisheries.....	8,855	9,017
Mining.....	12,754	13,795
Contract construction.....	66,828	70,831
Manufacturing.....	576,570	632,925
Transportation, communication, electric, gas, and sanitary services.....	99,191	109,132
Wholesale and retail trade.....	403,233	442,510
Wholesale trade.....	182,687	204,042
Retail trade.....	216,341	235,504
Finance, insurance, and real estate.....	71,797	76,637
Services.....	45,211	48,543
NET INCOME (LESS DEFICIT)		
All industrial divisions.....	78,182	85,962
Agriculture, forestry, and fisheries.....	183	268
Mining.....	1,464	1,603
Contract construction.....	1,543	1,713
Manufacturing.....	40,329	44,411
Transportation, communication, electric, gas, and sanitary services.....	10,603	10,516
Wholesale and retail trade.....	8,932	10,355
Wholesale trade.....	3,705	4,439
Retail trade.....	5,144	5,852
Finance, insurance, and real estate.....	13,147	15,075
Services.....	1,983	2,022

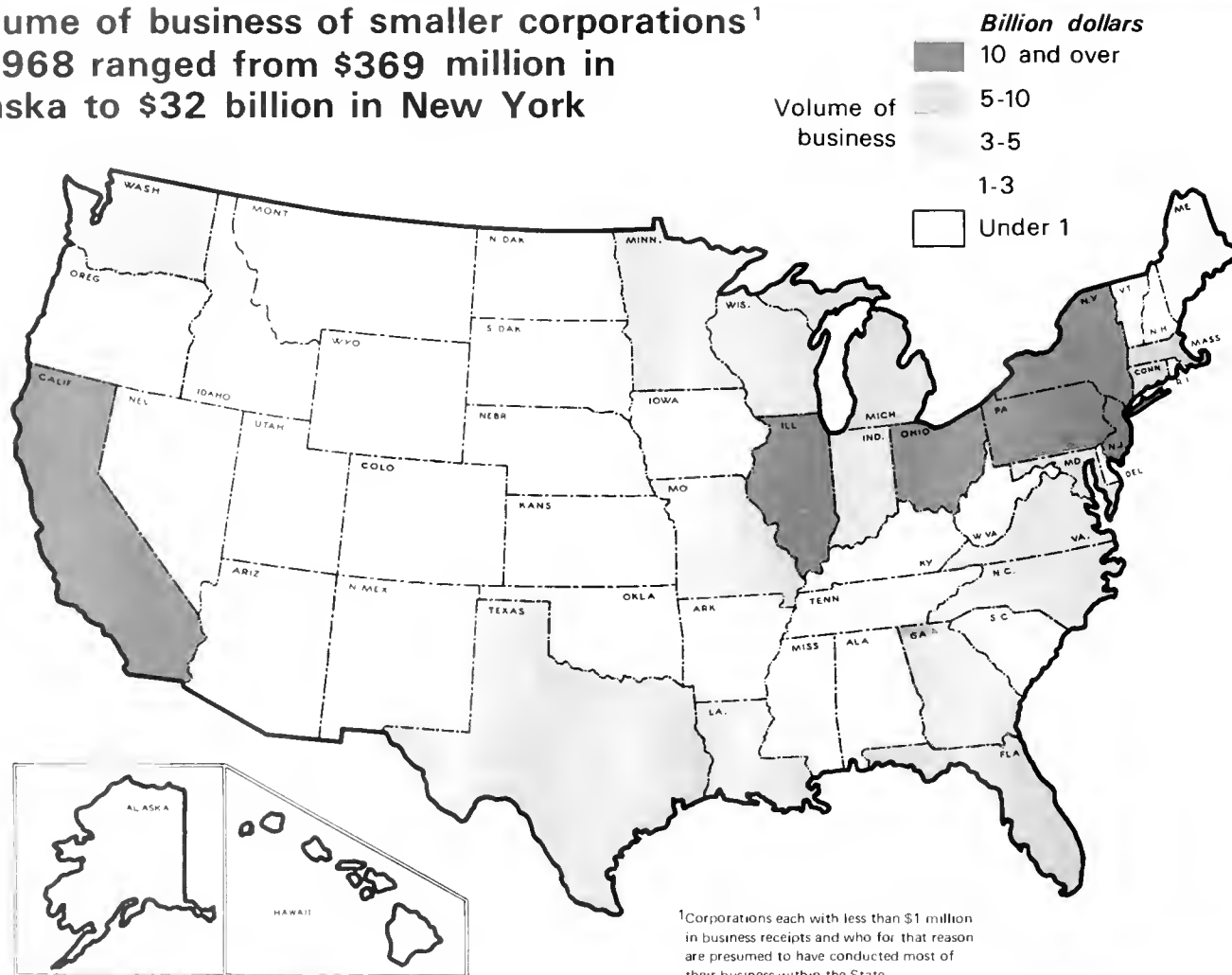
NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for industries, "Wholesale and retail trade not allocable" and "Nature of business not allocable."

This report is the major *Statistics of Income* report on unincorporated businesses. Corporation data are included only to complete the picture of total U.S. business activity. More comprehensive data on corporate business activity are given in *Statistics of Income, Corporation Income Tax Returns*.

Basic data on receipts, deductions, and net income, by industry, various size measures, and State where the return was filed are included in tables 5.1-5.5. These data are summarized and contrasted with similar data for 1967 in table 5A.

Chart 5A

Volume of business of smaller corporations¹ in 1968 ranged from \$369 million in Alaska to \$32 billion in New York



Source Table 5.5

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY

Industry	Returns with and without net income										Returns with net income					Inventory, end-of-year, Amount (thousand dollars)	Number of returns
	Number of returns	Receipts		Cost of sales and operations (thousand dollars)	Depreciation (thousand dollars)	Net income (less deficit) (thousand dollars)	Inventory, end-of-year, Amount (thousand dollars)	Number of returns	Receipts		Cost of sales and operations (thousand dollars)	Depreciation (thousand dollars)	Net income (thousand dollars)				
		Total (thousand dollars)	Business (thousand dollars)						Total (thousand dollars)	Business (thousand dollars)							
														(1)	(2)		
All industries.....	1,542,637	1,507,785,704	1,403,499,593	989,550,267	44,384,154	85,361,988	741,049	1,349,977,424	1,256,606,155	878,686,065	38,612,960	95,105,002	525,417	1,471,132,557			
Agriculture, forestry, and fisheries.....	31,244	9,450,515	9,016,511	6,631,692	363,360	-67,925	13,587	7,548,565	7,210,058	5,221,880	243,330	501,390	8,087	782,544			
Farms.....	19,972	6,090,973	5,745,217	-0,031,292	259,113	-0,065	9,003	4,975,731	4,703,078	3,225,449	171,664	385,366	5,260	648,908			
Agricultural services, forestry, and fisheries.....	11,266	3,359,542	3,271,300	2,610,300	104,242	63,240	4,584	2,572,811	2,506,980	1,995,421	71,666	116,024	2,827	139,644			
Mining.....	12,813	14,550,455	13,794,849	8,052,484	911,208	1,603,385	4,022	12,406,224	11,777,868	6,581,203	727,889	1,970,311	2,399	881,566			
Iron mining.....	971	2,584,902	2,380,128	1,465,415	180,086	100,944	99	397,543	2,203,785	1,300,430	142,033	346,875	35	347,210			
Metals.....	85	725,331	664,147	454,339	76,500	115,750	12	681,319	631,481	434,341	55,663	87,359	6	79,108			
Copper, lead and zinc, gold and silver ores.....	443	1,694,786	1,561,864	903,912	91,366	233,776	31	1,406,642	1,291,750	845,256	85,013	153,844	26	20,411			
Other metal mining.....	443	164,785	107,164	107,164	124,217	117,082	(-)	54,338	50,554	50,733	3,343	5,665	(-)	2,411			
Coal mining.....	1,570	2,318,182	2,123,717	1,655,433	139,038	50,677	414	1,824,315	1,746,315	1,274,315	92,077	239,399	332	47,734			
Crude petroleum and natural gas.....	6,966	6,914,357	6,567,017	3,311,875	374,594	1,476,639	1,638	3,815,675	3,553,625	2,621,270	191,135	1,117,074	832	235,744			
Natural gas liquids.....	3,219	4,617,971	4,368,968	1,881,097	195,448	1,077,841	743	2,254,099	2,234,399	1,259,880	119,081	1,168,236	308	170,331			
Oil and gas field services.....	3,747	2,964,486	1,198,149	1,450,778	179,146	103,679	890	1,707,048	1,699,366	1,063,990	12,470	148,138	544	113,363			
Nonmetallic minerals, except fuel.....	2,306	4,723,014	-9,633,957	1,613,761	17,490	175,244	1,711	3,069,806	-3,361,143	1,353,424	12,745	133,155	1,275	203,570			
Crushed, broken, and dimension stone; sand and gravel.....	2,746	1,902,603	1,830,921	1,246,216	14,744	111,349	1,961	1,656,639	1,604,617	978,628	12,003	139,432	1,155	99,565			
Other nonmetallic minerals.....	560	830,411	803,006	47,845	72,742	63,845	10	139,144	10,587	375,046	61,005	6,865	119	10,300			
Contract construction.....	125,999	72,266,793	70,811,186	58,536,534	1,367,466	1,713,419	65,708	59,391,648	58,264,162	47,559,051	1,088,206	2,345,391	44,063	3,450,124			
Building construction.....	45,042	28,792,612	28,109,199	24,401,444	301,036	440,400	18,883	23,119,532	22,998,789	19,834,313	329,470	694,946	10,929	1,722,676			
General contractors, except building construction.....	11,924	16,695,189	16,127,112	13,138,995	639,883	545,399	4,242	14,050,678	13,673,395	10,932,587	519,964	702,021	2,966	380,363			
Special trade contractors.....	69,033	26,774,992	26,494,875	20,494,995	423,547	727,719	4,283	22,111,418	21,992,078	16,799,321	338,772	948,514	3,916	1,247,185			
Manufacturing.....	191,210	648,964,802	623,925,330	447,193,190	19,757,114	44,411,467	188,777	603,492,141	588,256,473	407,234,914	18,469,435	46,976,015	114,250	89,894,287			
Food and kindred products.....	16,015	87,529,511	86,341,079	66,996,887	1,644,005	1,506,400	14,797	78,278,998	77,131,379	57,803,309	1,776,351	3,995,981	10,142	7,958,356			
Meat products.....	2,809	2,722,826	2,670,423	2,070,423	300,624	275,707	4,444	2,081,443	2,031,497	1,704,383	476,835	3,995,981	1,712	819,166			
Dairy products.....	2,599	12,125,311	11,645,508	8,226,843	226,843	347,494	4,287	11,138,612	10,787,006	8,656,688	301,954	475,036	1,583	939,207			
Canned and frozen foods.....	1,590	8,224,698	8,071,343	6,144,287	200,172	342,941	1,218	6,949,306	6,749,525	5,115,525	138,654	391,300	940	1,600,883			
Grain mill products.....	1,585	10,655,715	10,471,176	7,796,577	199,946	666,883	1,903	10,096,962	9,917,823	7,331,921	181,076	303,674	966	1,052,333			
Bakery products.....	1,970	5,775,898	5,711,280	3,266,363	137,280	254,739	1,891	5,266,619	5,117,488	3,240,658	124,374	263,664	1,269	286,683			
Sugar.....	103	2,482,952	2,438,988	1,901,052	63,563	101,513	(-)	4,321,235	4,240,078	2,110,452	12,647	36,475	94	270,639			
Malt liquors and malt.....	124	4,411,305	4,368,539	3,179,095	126,894	32,960	101	3,017,684	2,958,069	2,073,797	50,155	223,526	127	933,089			
Other alcoholic beverages.....	182	4,664,678	4,618,038	3,399,383	53,382	27,910	130	4,760,824	4,728,839	3,489,751	242,004	489,781	1,853	363,319			
Bottled soft drinks and flavorings.....	2,332	5,119,959	4,974,522	3,947,765	335,382	227,931	3,307	4,845,760	4,761,591	3,849,413	187,463	545,371	1,448	1,301,938			
Other food and kindred products.....	2,722	10,174,490	9,953,539	7,064,934	206,309	398,118	1,364	9,936,427	9,861,963	7,504,907	63,940	399,684	4,932	1,227,300			
Tobacco manufactures.....	104	6,121,076	6,082,266	3,647,407	63,752	739,830	100	6,050,568	5,912,436	3,603,815	62,586	745,628	98	4,549,189			
Textile mill products.....	5,900	21,109,917	20,811,964	16,327,838	243,263	1,096,934	4,936	19,379,604	19,130,113	14,858,294	481,903	1,183,408	3,835	2,467,128			
Weaving mills and textile finishing.....	1,219	9,881,751	9,731,288	7,626,908	318,497	535,386	981	9,017,350	8,890,550	6,886,936	278,878	581,803	773	1,594,034			
Knitting mills.....	1,938	3,738,361	3,702,845	2,895,241	70,531	184,388	1,546	3,017,920	2,973,432	2,703,379	63,291	198,327	1,145	608,433			
Other textile mill products.....	2,744	7,489,805	7,387,861	5,805,689	154,235	376,560	4,08	6,853,134	6,758,131	5,268,419	139,124	403,278	1,917	1,064,741			
Apparel and other fabricated textile products.....	18,253	22,904,035	22,661,225	17,332,707	185,704	845,191	14,020	20,781,027	20,561,946	15,635,999	164,170	965,627	10,255	3,370,199			
Men's and boys' clothing.....	2,774	7,636,963	7,512,781	5,717,948	64,302	354,013	2,421	7,191,972	7,071,344	5,340,092	58,786	379,511	1,310	1,651,436			
Women's, children's, and infants' clothing.....	9,713	11,187,281	11,098,549	8,489,199	75,549	337,420	6,616	9,936,427	9,861,963	7,504,907	63,940	399,684	4,932	1,227,300			
Miscellaneous apparel and accessories.....	2,336	1,435,403	1,425,575	1,068,857	12,826	50,403	2,060	1,276,159	1,276,159	957,178	11,122	59,219	1,585	135,715			
Miscellaneous textile products.....	3,429	2,644,388	2,624,420	2,056,703	33,027	103,355	2,923	2,368,398	2,353,480	1,833,822	23,322	127,213	2,022	305,746			
Lumber and wood products, except furniture.....	9,182	12,260,734	11,698,371	8,693,270	367,981	841,376	7,189	11,994,355	10,745,083	7,922,313	337,175	89,421	5,375	1,427,608			
Lumber, lumber, and wood basic products.....	3,582	5,651,248	5,283,294	3,915,604	190,556	457,931	2,336	5,282,819	4,928,801	3,638,786	173,314	480,686	1,738	588,677			
Milwork, plywood, and prefabricated structural products.....	2,683	4,874,891	4,710,322	3,480,076	142,384	307,413	2,776	4,559,941	4,398,376	3,220,566	139,985	324,444	1,692	661,940			
Other wood products, except furniture.....	2,917	2,734,605	2,704,755	1,302,590	35,041	76,232	2,577	2,445,995	2,417,961	1,062,961	29,876	92,009	1,944	176,991			
Furniture and fixtures.....	6,197	7,177,931	7,096,392	5,084,592	114,521	438,552	3,772	6,557,984	6,484,884	4,984,185	102,722	477,225	4,519	926,283			
Household furniture.....	3,793	5,028,083	4,972,593	3,607,643	75,742	306,053	3,556	4,616,711	4,561,611	3,320,431	70,235	325,264	2,815	631,847			
Other furniture and fixtures.....	2,404	2,149,848	2,123,761	1,477,047	38,779	132,303	2,217	1,890,371	1,868,165	1,273,754	32,487	151,961	1,704	294,436			

Footnotes at end of table.

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

Industry	Returns with and without net income						Returns with net income						Inventory, end-of-year			
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Number of returns	Inventory, end-of-year		Number of returns	Receipts			Cost of sales and operations	Depreciation	Net income
		Total	Business					Amount	Number of returns		Amount	Business				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Manufacturing—Continued																
Paper and allied products.....	3,483	19,255,507	18,648,554	12,734,699	859,388	1,351,516	2,993,684	4,644	18,172,156	17,494,727	11,913,147	817,133	1,419,790	3,367	4,454,919	
Pulp, paper, and board.....	313	11,166,602	10,715,153	7,346,725	611,611	693,272	1,466,099	266	10,682,662	10,187,115	9,333,710	583,588	707,897	447	1,362,465	
Other paper and allied products.....	3,170	8,089,005	7,933,371	5,387,954	247,977	660,344	1,527,585	1,376	7,595,504	7,307,592	4,979,428	237,775	701,893	211.0	872,534	
Printing and publishing.....	23,633	23,164,633	22,400,341	14,663,474	607,514	1,846,337	15,847	16,041	20,722,563	20,019,698	14,747,031	547,737	2,013,193	11,547	1,571,383	
Newspapers.....	4,346	7,006,448	6,675,130	4,407,283	204,650	806,385	188,893	3,215	6,757,555	6,431,571	4,324,097	193,227	231,608	418.1	162,334	
Periodicals.....	2,350	3,111,831	3,014,479	2,086,003	50,687	195,629	705	1,184	2,956,724	2,938,253	1,603,449	42,027	331,608	283	141,013	
Books, greeting cards, and miscellaneous publishing.....	2,495	3,821,707	3,664,430	1,943,418	74,511	301,321	1,563	1,425	3,582,118	3,386,097	1,739,987	65,998	344,699	880	592,451	
Other printing and publishing.....	14,441	9,193,667	9,046,302	6,026,260	479,666	545,102	11,003	10,412	8,073,777	7,873,777	5,173,486	344,485	606,267	8,204	675,585	
Chemicals and allied products.....	10,750	5,516,144	51,080,634	30,935,254	1,104,607	5,544,494	9,663	6,981	50,181,532	48,807,915	29,356,957	2,088,999	5,723,704	6,442	7,173,633	
Basic chemicals, plastics, and synthetics.....	1,664	46,493,744	25,813,554	16,593,233	1,644,796	5,665,339	4,368	1,903	25,809,660	25,150,888	16,114,140	1,596,763	2,648,360	1,734	3,848,330	
Drugs.....	1,441	10,353,462	4,947,458	4,366,348	109,752	1,510,353	1,371	1,481	9,867,429	9,733,121	6,767,121	1,595,269	1,525,769	817	1,448,351	
Soap, cleaners, and toilet goods.....	1,365	4,778,696	4,614,506	3,766,664	467,887	1,271,851	1,481	997	4,504,429	4,434,076	3,867,317	1,566,666	884,760	964	4,766,880	
Paints and allied products.....	1,059	3,255,587	3,207,762	2,507,581	50,781	220,841	1,059	916	3,089,164	3,044,153	2,097,978	48,435	231,728	892	503,664	
Chemicals and allied products, not elsewhere classified.....	3,999	7,115,230	6,931,934	4,105,956	16,412	655,195	3,393	2,365	6,117,325	5,958,082	3,398,449	165,853	735,932	4,074	795,185	
Chemicals and allied products not allocable.....	22	547,105	533,793	203,872	20,277	100,315	22	32	547,105	533,793	203,872	10,277	100,315	22	101,333	
Petroleum refining and related products.....	958	67,681,585	63,436,186	44,166,972	4,735,622	4,165,695	806	684	65,027,344	60,818,304	40,335,882	4,631,655	4,213,510	616	4,724,372	
Petroleum refining.....	257	66,487,490	62,261,441	43,317,415	4,690,265	4,102,223	163	169	63,916,630	59,744,400	39,563,146	3,906,548	4,158,713	111	4,631,686	
Miscellaneous petroleum and coal products.....	731	1,300,095	1,174,765	845,557	42,357	63,472	643	524	1,110,724	1,086,904	775,348	43,107	64,731	505	104,000	
Rubber and plastics products.....	5,160	13,190,802	12,934,793	8,542,409	414,949	971,340	4,410	3,483	12,497,474	12,253,269	8,024,186	389,730	1,016,753	4,064	1,111,000	
Rubber products.....	1,018	10,004,651	9,800,719	6,406,180	303,699	776,366	985	785	9,808,946	9,607,836	6,253,257	300,765	782,478	751	1,213,434	
Plastics products.....	4,142	3,186,151	3,134,074	2,136,229	109,250	194,974	3,425	2,698	2,688,332	2,645,453	1,763,639	88,465	234,245	309	399,505	
Leather and leather products.....	2,729	5,764,179	5,664,179	4,182,565	64,709	302,167	2,382	2,026	5,374,157	5,178,680	3,867,408	99,290	318,459	1,308	889,046	
Footwear, except rubber.....	1,001	3,844,871	3,770,843	2,773,879	45,754	198,900	849	690	3,622,663	3,550,231	2,595,180	40,059	206,861	679	604,752	
Leather and leather products, except footwear.....	1,728	1,919,308	1,894,076	1,408,686	23,955	103,267	1,534	1,336	1,751,494	1,728,449	1,272,038	19,231	111,398	1,229	284,344	
Stone, clay, and glass products.....	8,396	14,549,637	14,227,657	9,424,161	722,343	951,510	7,396	5,770	13,080,493	12,788,445	8,375,010	650,855	1,044,415	1,287	1,287,774	
Glass products.....	880	4,189,879	4,090,755	2,627,374	194,324	423,667	776	528	4,049,722	3,952,934	2,823,037	188,122	427,413	475	665,034	
Cement, hydraulic.....	112	1,511,922	1,471,554	965,545	139,183	66,576	112	112	1,384,873	1,343,331	790,095	127,318	77,913	103	160,011	
Concrete, gypsum, and plaster products.....	4,828	4,374,267	4,279,179	2,961,364	118,806	211,360	3,511	3,511	3,687,336	3,606,149	2,669,010	189,135	243,084	3,119	322,333	
Other nonmetallic mineral products.....	4,576	4,473,195	4,386,420	2,969,878	170,032	251,637	3,247	1,638	3,960,562	3,883,211	2,993,868	147,280	296,005	1,441	580,732	
Primary metal industries.....	4,124	44,332,842	43,564,459	31,221,818	4,223,230	1,190,306	3,430	3,014	41,829,728	41,076,319	29,885,333	4,090,919	3,325,773	4,498	7,518,767	
Ferrous metal processing and basic products, not elsewhere classified.....	1,948	26,549,827	26,175,644	18,160,714	1,604,833	1,159,607	1,518	1,400	25,117,548	24,752,039	17,104,403	1,512,737	1,240,564	1,121	4,395,948	
Nonferrous metal processing and basic products.....	4,177	17,783,015	17,388,815	13,061,114	618,397	1,030,699	1,712	1,614	16,724,180	16,344,380	12,183,010	578,182	1,085,209	1,377	3,122,794	
Fabricated metal products.....	23,346	37,008,105	36,428,652	25,807,834	908,925	1,388,087	20,744	16,769	34,015,147	33,477,039	23,466,315	830,120	2,604,625	15,074	5,781,075	
Metal engraving.....	89	3,770,182	3,719,831	2,607,600	146,922	305,276	87	66	3,721,103	3,670,825	2,569,002	144,755	306,758	64	599,662	
Cutlery, hand tools, and hardware.....	1,155	4,641,986	4,531,197	1,502,131	64,506	332,488	1,044	751	4,254,094	4,144,280	1,418,343	61,961	344,137	674	507,541	
Plumbing and heating apparatus, except electric.....	897	3,610,130	3,538,464	2,502,569	75,792	146,854	892	724	3,319,594	3,256,119	2,373,010	71,100	213,453	512	684,110	
Fabricated structural metal products.....	7,571	10,600,425	10,438,110	7,885,823	196,762	451,951	6,440	5,574	9,390,048	9,340,544	6,898,286	172,885	531,574	5,197	1,619,213	
Screw machine products, bolts, and similar products.....	2,234	2,488,695	2,447,672	1,684,255	77,330	190,386	1,980	1,643	2,271,283	2,232,435	1,524,442	68,751	304,321	1,442	360,254	
Metal stampings.....	4,289	4,394,694	4,343,838	2,939,827	111,964	291,397	2,177	1,801	4,109,616	4,063,147	2,834,046	102,031	304,369	1,689	646,093	
Other fabricated metal products.....	9,110	9,502,187	9,389,542	6,585,969	435,649	619,435	7,683	4,402	8,669,479	8,569,679	5,945,786	209,037	700,020	5,496	1,364,000	
Machinery, except electrical.....	22,893	50,475,670	48,781,844	31,403,412	1,817,638	1,668,910	18,613	16,017	45,643,921	44,115,373	27,688,130	1,671,282	4,979,093	13,542	9,936,216	
Farm machinery.....	962	6,191,079	6,093,103	4,246,640	160,115	153,421	857	685	4,727,459	4,602,865	3,097,112	144,659	227,171	635	1,228,151	
Construction, mining, and materials handling machinery, and equipment.....	1,475	8,589,487	8,343,471	5,785,354	124,911	762,183	1,188	905	7,884,153	7,673,665	5,286,347	301,309	798,146	833	1,997,166	
Metalworking machinery.....	6,792	5,803,702	5,699,131	3,646,250	179,635	467,624	3,343	2,677	5,029,153	4,942,111	3,130,132	131,120	504,788	1,833	1,046,955	
Special industry machinery.....	2,667	5,810,899	5,674,044	3,510,152	145,406	322,731	2,499	2,045	4,749,180	4,633,147	3,063,933	128,780	372,708	1,442	1,100,832	
General industrial machinery.....	2,661	5,810,897	5,706,531	3,796,691	153,212	469,319	2,499	1,903	5,385,261	5,207,289	3,402,613	128,780	372,708	1,442	1,100,832	
Office and computing machines.....	1,285	1,737,667	1,618,687	1,046,886	74,474	1,199,754	1,101	800	1,608,113	1,548,267	984,848	731,464	2,031,570	706	2,274,286	
Service industry machines.....	1,349	5,189,202	5,093,103	3,466,640	72,623	186,254	1,102	802	4,898,228	4,806,628	3,200,740	66,889	200,990	806	499,454	
Other machinery, except electrical.....	6,823	4,796,746	4,695,985	3,250,673	140,441	319,824	5,098	4,758	4,341,402	4,248,279	2,906,085	124,629	356,913	3,719	639,948	

Footnotes at end of table.

Returns with net income

Industry	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year Number of returns (7)	Amount (Thousand dollars) (8)	Number of returns (9)	Receipts		Cost of operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year Number of returns (15)	Amount (Thousand dollars) (16)
		Total (Thousand dollars) (2)	Business (Thousand dollars) (3)							Total (Thousand dollars) (10)	Business (Thousand dollars) (11)					
Manufacturing—Continued																
Electrical equipment and supplies.....	10,516	47,211,434	46,362,206	32,146,380	1,262,185	3,142,020	8,532	9,033,041	9,841	44,131,985	29,735,943	1,184,607	3,420,693	5,377	8,369,148	
Household appliances.....	438	5,005,674	4,882,752	3,336,970	99,019	418,967	415	1,227,073	305	4,968,524	4,845,808	96,805	420,452	302	1,213,335	
Radio, TV, and communication equipment.....	597	6,724,310	6,630,886	4,898,610	241,470	371,318	213	785,257	225	5,944,975	5,854,993	231,917	385,231	130	697,044	
Electronic components and accessories.....	4,490	10,476,771	10,283,958	7,403,349	288,369	382,615	3,791	2,269,476	2,383	9,034,001	8,867,892	240,101	549,364	2,224	1,999,204	
Other electrical equipment and supplies.....	5,051	25,004,739	24,564,610	16,507,451	633,127	1,969,120	4,113	4,751,235	2,928	34,187,487	23,762,676	613,784	2,065,676	2,720	4,599,565	
Motor vehicles and equipment.....	1,964	58,940,607	57,988,216	42,306,421	1,436,152	5,651,737	1,861	7,119,818	1,307	58,476,691	57,227,388	1,427,320	6,575,094	1,236	7,006,189	
Transportation equipment, except motor vehicles.....	2,993	34,511,074	33,969,447	26,282,927	893,973	1,495,385	2,438	9,016,142	1,851	30,743,890	30,239,799	823,607	1,629,461	1,618	7,294,102	
Aircraft, guided missiles, and spacecraft.....	818	28,420,264	28,038,615	21,513,514	726,776	1,228,726	713	8,185,272	612	25,352,727	24,996,186	649,806	1,318,474	563	5,557,110	
Shipbuilding and repairing.....	1,077	1,764,722	1,734,247	1,450,578	30,513	37,748	920	263,960	604	1,159,103	1,119,106	18,590	74,941	497	181,793	
Other transportation equipment.....	1,099	4,326,088	4,216,725	3,318,835	136,684	228,911	805	566,910	636	4,232,060	4,124,507	135,311	336,046	559	555,125	
Scientific instruments, photographic equipment, watches and clocks.....	4,112	12,714,458	12,435,481	7,146,814	478,912	1,654,889	3,640	2,329,950	3,641	11,709,793	11,459,334	445,583	1,748,277	2,403	4,083,808	
Scientific and mechanical measuring instruments.....	1,114	4,341,083	4,244,110	2,791,453	139,744	314,999	935	957,410	635	3,669,366	3,592,373	116,256	269,744	571	789,374	
Optical, medical, and ophthalmic goods.....	2,590	2,849,246	2,791,582	1,561,645	68,531	304,533	4,319	545,994	1,811	2,682,602	2,630,771	62,569	327,200	1,658	515,287	
Photographic equipment and supplies.....	335	4,678,262	4,562,840	2,191,028	261,651	1,067,939	314	608,139	146	4,565,937	4,452,863	297,776	1,075,815	125	577,809	
Watches and clocks.....	73	845,867	836,949	600,688	9,386	76,418	73	138,407	49	791,888	783,227	8,984	75,518	49	201,338	
Other manufacturing.....	11,201	10,599,295	10,299,366	6,939,235	210,539	638,786	9,790	1,954,792	7,766	9,564,977	9,308,183	183,255	715,254	7,097	1,741,296	
Transportation, communication, electric, gas, and sanitary services.....	65,551	112,587,061	109,132,172	64,005,891	1,386,818	10,516,059	15,342	5,189,252	41,293	96,781,941	93,724,493	9,787,105	11,404,295	11,003	4,686,123	
Trucking.....	51,263	99,400,081	49,400,081	4,347,564	1,206,290	10,881	1,398,910	31,909	35,978,316	34,592,133	22,971,310	2,818,569	1,961,116	7,550	916,480	
Railroad transportation.....	4,997	13,240,443	12,086,719	8,332,335	200,514	1,356	4,238,972	1,172	8,477,982	7,802,018	5,155,539	933,582	370,584	1,016	431,276	
Trucking and warehousing.....	26,128	2,977,381	2,987,793	1,338,605	126,662	1,356	27,538	5,973	1,375,899	1,375,899	914,522	34,658	1,016	23,276		
Water transportation.....	4,763	17,201,475	16,983,877	11,451,631	836,089	593,476	5,881	249,170	17,411	1,202,197	1,197,881	687,919	719,428	4,346	208,451	
Air transportation.....	4,069	8,452,638	8,312,613	3,324,382	324,382	228,025	1,300	65,415	2,962	3,522,480	3,398,448	53,337	302,372	982	51,639	
Pipe line transportation.....	263	9,078,273	8,726,151	2,216,212	115,031	1,501,321	1,535	342,383	1,475	3,350,307	3,295,035	2,092,360	150,473	985	131,043	
Other transportation services, not elsewhere classified.....	6,625	1,082,422	1,038,763	518,281	181,944	116,777	93	18,643	114	945,353	934,858	150,115	132,432	65	16,925	
Communication.....	7,479	3,612,172	3,475,015	2,523,674	203,994	91,137	663	57,219	3,802	2,965,115	2,833,463	162,605	142,149	462	52,417	
Telephone, telegraph, and other communication services.....	3,872	23,945,824	23,486,035	13,650,645	2,999,930	4,920,069	2,314	1,659,377	4,541	27,190,762	26,567,528	13,426,882	5,033,070	1,723	1,649,517	
Radio and TV broadcasting.....	3,607	3,620,015	3,440,476	1,748,863	2,751,354	4,993,792	1,960	1,563,712	2,432	23,831,251	23,376,642	11,675,682	7,634,401	1,568	1,556,328	
Electric, gas, and sanitary services.....	6,810	33,357,413	32,805,980	16,864,048	4,079,325	4,389,700	2,146	2,130,965	4,842	33,112,863	32,564,833	16,676,462	4,410,109	1,729	2,120,426	
Electric companies and systems.....	257	10,016,462	9,924,462	4,070,815	1,384,136	1,079,012	243	743,294	201	9,958,453	9,856,651	1,951,552	1,978,090	191	739,877	
Gas companies and systems.....	1,272	12,370,657	12,023,974	7,720,791	1,053,071	907,846	969	793,961	945	12,249,156	11,903,813	7,632,071	912,482	791	733,614	
Combination companies and systems.....	1,39	9,904,044	9,837,474	4,548,985	1,419,419	1,426,598	126	616,202	1,339	9,904,474	9,837,474	4,548,985	1,416,388	126	616,202	
Water supply and other sanitary services.....	5,142	1,066,229	1,030,270	523,457	108,700	88,244	809	35,504	3,558	1,001,210	966,895	473,397	105,939	622	31,733	
Wholesale and retail trade.....	471,979	451,898,484	442,509,642	343,742,205	3,865,414	10,355,164	399,124	51,054,267	331,752	399,757,938	391,418,295	3,312,387	11,815,325	293,450	44,850,449	
Wholesale trade.....	153,110	207,460,606	204,041,662	170,796,173	1,322,902	4,439,165	115,850	20,732,945	113,702	184,683,090	181,743,247	1,132,716	4,997,092	90,795	18,376,288	
Motor vehicles and automotive equipment.....	11,618	10,340,780	10,134,941	8,167,908	55,115	372,558	10,373	1,520,321	8,291	9,641,998	9,508,872	481,136	400,714	7,800	1,373,237	
Drugs, chemicals, and allied products.....	6,909	9,676,731	9,453,662	7,686,121	72,723	280,209	5,391	922,580	5,330	9,150,164	9,022,220	69,045	299,180	4,211	852,637	
Dry goods and apparel.....	7,732	9,871,451	9,734,752	7,859,091	39,752	264,061	5,632	1,274,842	6,039	9,141,452	9,036,597	37,270	262,592	4,547	1,169,239	
Groceries and related products.....	16,553	39,745,801	39,268,921	34,680,411	1,957,745	449,505	1,2159	2,074,949	12,137	34,837,880	34,404,257	1,701,600	524,656	9,163	1,827,729	
Farm products—raw materials.....	5,417	16,212,482	14,887,712	11,501,501	101,501	397,508	4,191	1,364,552	4,072	12,447,497	12,134,402	82,604	139,496	3,242	981,581	
Electrical goods.....	8,925	10,972,357	10,972,357	8,887,712	45,228	57,623	6,598	1,442,421	6,701	10,408,898	10,258,092	8,238,372	390,378	5,273	1,295,892	
Hardware, and plumbing and heating equipment and supplies.....	7,925	9,482,125	9,277,683	7,334,247	49,905	257,881	6,946	1,501,855	6,279	8,684,434	8,497,122	45,245	283,980	5,844	1,356,351	
Machinery, equipment, and supplies.....	22,885	19,113,392	18,624,981	14,374,013	171,880	554,712	17,973	2,898,293	16,672	17,295,004	16,863,339	13,003,477	632,728	13,848	2,992,220	

Footnotes at end of table.

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

Industry	Number of Returns	Receipts		Cost of sales and operations		Deprecia- tion		Net income (less taxes)		Inventory, end-of-year		Number of retailers	Receipts		Cost of sales and operations		Deprecia- tion		Number of retailers
		Total (thousand dollars)	Per return (dollars)	Total (thousand dollars)	Per return (dollars)	Total (thousand dollars)	Per return (dollars)	Total (thousand dollars)	Per return (dollars)	Number of retailers	Total (thousand dollars)	Per return (dollars)	Total (thousand dollars)	Per return (dollars)	Total (thousand dollars)	Per return (dollars)	Total (thousand dollars)	Per return (dollars)	
Wholesale and retail trade—retained	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Wholesale trade—Continued																			
Metals and minerals, except petroleum and scrap.....	2,967	1,000,000	337,400	6,645,034	2,242	52,145	17,571	1,154,201	389	1,154,201	389	1,154,201	389	1,154,201	389	1,154,201	389	1,154,201	389
Petroleum and petroleum products.....	4,734	1,100,000	232,366	1,000,000	211	21,111	4,478	1,000,000	211	1,000,000	211	1,000,000	211	1,000,000	211	1,000,000	211	1,000,000	211
Alcoholic beverages.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Food stores.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Auto and truck dealers.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Other automotive dealers.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Apparel and accessory stores.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Furniture, home furnishings, and equipment stores.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Eating and drinking places.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Drug and proprietary stores.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Liquor stores.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Other retail stores.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Wholesale and retail trade not allocated.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Finance, insurance, and real estate.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Banking.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Mutual savings banks.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Banks and trust companies, except mutual savings banks.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Credit agencies other than banks.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Savings and loan associations.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Personal credit agencies.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Business credit agencies.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Other credit agencies.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Security and commodity brokers, dealers, exchanges, and services.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Commodity brokers and dealers; security and commodity exchanges; and allied services.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Holding and other investment companies.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Regulated investment companies.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Real estate investment trusts.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Small business investment companies.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Other holding and investment companies.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Insurance carriers.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Life insurance.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Mutual insurance, except life or marine, and certain fire or flood insurance companies.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100
Other insurance companies.....	1,100	1,100,000	1,100,000	1,100,000	1,100	1,100	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100	1,100,000	1,100

Footnotes at end of table.

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

Industry	Returns with and without net income										Returns with net income				
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Net income	Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)				Number of returns	Amount (Thousand dollars)						Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Finance, insurance, and real estate—Continued															
Insurance agents, brokers, and service.....	28,771	3,321,428	3,143,565	7,78,379	53,007	29,115	106	34	20,401	2,821,335	2,66,752	64,138	2,66,752	3,610	9
Real estate.....	267,879	16,475,702	7,464,742	1,374,474	4,042,938	1,442,170	4,921	418,699	161,548	12,230,965	5,186,595	1,366,863	1,313,465	2,318,484	2,336,54
Operators, except developers, and lessors of buildings.....	185,549	9,979,679	4,622,484	1,202,577	1,808,664	853,171	2,353	110,547	114,174	6,850,477	775,820	691,439	1,151,512	1,388,464	45,837
Lessors of mining, oil, and similar property.....	2,017	728,063	181,842	32,638	49,351	104,838	49	34,960	1,196	677,116	181,655	1,543	19,443	113,237	(+)
Other lessors of real property.....	6,553	159,404	18,032	1,144	69,382	36,330	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)	(+)
Subdividers, developers, and operative builders.....	45,129	4,831,013	252,950	13,063	131,314	132,360	1,015	406,386	34,482	201,670	17,317	98,652	23,511	506,460	639
Other real estate.....	28,631	7,777,543	3,389,450	80,905	36,348	129,721	1,403	76,660	18,76	2,326,637	2,04,477	54,589	4,810	24,701	41,51
Services.....	228,898	51,046,73	48,542,750	17,970,469	3,401,960	2,001,876	11,737	344,985	13,000	42,009,054	39,060,483	3,06,365	35,935	3,043,74	1,77
Hotels and other lodging places.....	16,851	9,350,13	4,872,097	930,54	403,864	76,777	1,732	88,772	1,403	4,521,887	3,654,185	1,077,418	1,84,465	2,177,76	2,876
Personal services.....	36,490	6,088,86	5,987,878	1,670,8	66,161	26,110	18,706	213,643	1,600	4,526,406	4,791,778	1,06,774	1,06,774	317,46	176,14
Business services.....	69,882	14,376,097	17,077,072	11,69,010	906,603	621,442	16,157	480,735	40,455	12,339,148	14,789,490	1,644,136	585,483	1,046,871	9,539
Advertising.....	9,440	5,890,17	5,704,04	9,361,71	34,875	109,45	1,133	4,941	9,000	4,941,310	5,18,487	970,60	4,941,310	267,865	1,500
Other business services.....	60,648	1,786,770	11,76,809	1,17,629	11,887	466,101	1,705	437,734	7,77	1,176,618	9,67,483	27,276	54,388	807,06	8,039
Automobile services and miscellaneous repair services.....	32,990	5,597,971	5,346,976	977,83	47,036	944	16,219	37,630	1,133	4,474,121	4,77,74	2,180,760	687,730	1,554,50	10,979
Amusement and recreation services.....	31,828	7,847,847	7,136,021	6,017,016	9,417,4	1,133	11,677	1,154,37	17,674	1,111,11	1,201,34	2,14,829	25,017	64,746	9,343
Motion pictures.....	8,530	3,713,061	3,621,763	708,650	308,405	13,76	1,706	1,683,40	3,176	3,157,157	3,113,34	1,700,446	387,700	247,76	4,451
Other amusement and recreation services.....	23,288	4,117,782	3,514,258	1,13,066	8,631	115,989	19,010	64,88	10,413	7,973,365	2,470,60	1,30,043	170,317	299,534	5,127
Offices of physicians and surgeons.....	1,607	442,890	444,573	10,111	744	1,406	64	1,523	2,77	442,379	369,403	142,180	6,213	2,536	(+)
Other medical services.....	10,513	481,410	473,500	1,021,701	1,753	1,706	64	51,402	7,63	472,909	469,431	1,41,045	68,342	171,474	9,023
Educational services.....	6,410	976,681	881,659	41,761	3,660	16,606	1,777	13,317	3,000	868,334	806,964	71,004	15,712	50,840	808
Other services.....	2,582	4,605,763	3,773,827	967,514	6,444	136,771	4,76	167,544	10,807	3,877,774	3,77,714	1,001,614	47,542	227,08	79,01
Nature of business not allowable.....	6,051	1,01,239	110,568	68,763	681	1,000	1,001	16,964	879	91,157	84,079	55,181	1,112	6,464	399

(*) Estimate is not shown separately because of high sampling variability. However, the data are appropriate totals.

Negative amounts are rounded and may not add to total.

NOTE: Estimates are rounded and may not add to total.

See text for explanatory statements and "Description of the Data."

ALL ACTIVE CORPORATION RETURNS

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued												
	Lumber and wood products, except furniture	Furniture and allied products	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical supplies	Electrical equipment and supplies
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of returns.....	9,182	6,197	3,483	23,033	10,750	998	5,160	2,729	8,390	4,124	23,346	22,893	10,516
Total assets.....	2,567,107	3,601,206	17,313,037	16,273,692	44,495,344	77,586,942	9,091,364	2,298,968	13,303,082	45,744,400	24,815,084	41,218,997	36,026,018
Total receipts.....	12,260,734	7,177,931	19,235,507	23,164,053	52,516,124	67,687,585	13,190,802	5,704,179	14,549,263	44,332,344	37,008,105	50,475,670	47,211,434
Business receipts.....	11,696,371	7,096,354	18,648,324	22,400,841	51,080,634	63,436,186	12,934,733	5,604,919	14,127,057	43,366,459	36,426,652	48,781,844	46,362,406
Interest on Government obligations:													
United States.....	2,541	3,236	7,420	14,130	26,777	65,793	3,393	434	2,471	41,801	6,119	42,832	4,214
State and local.....	1,142	1,348	4,181	4,972	10,341	36,350	2,399	320	4,217	4,126	4,422	23,059	4,214
Other interest.....	30,689	7,528	52,535	82,310	186,194	368,150	27,440	10,272	42,229	159,426	8,475	235,059	147,676
Rents.....	19,706	5,132	26,029	71,542	56,709	539,597	12,650	4,373	30,546	73,996	57,319	269,002	50,313
Royalties.....	5,368	1,434	24,970	32,112	244,250	124,512	20,105	2,424	30,279	29,132	39,556	334,253	102,091
Net short-term capital gain reduced by net long-term capital loss.....	950	500	125	1,982	4,327	1,030	579	276	598	1,522	3,246	11,495	3,707
Net long-term capital gain reduced by net short-term capital loss.....	396,113	6,474	252,392	112,942	206,044	179,361	24,371	10,979	51,829	97,204	99,315	113,471	128,812
Net gain, noncapital assets.....	11,119	3,350	7,231	13,755	21,449	31,732	9,111	1,263	10,000	14,296	13,921	37,360	24,396
Dividends, domestic corporations.....	4,145	1,344	40,431	56,350	83,071	244,007	11,434	17,593	24,060	119,263	22,379	35,319	19,803
Dividends, foreign corporations.....	2,793	520	4,534	7,442	287,260	466,987	73,812	1,403	30,902	83,297	34,714	175,864	112,151
Other receipts.....	87,794	50,175	117,755	307,286	1,721,551	1,721,551	67,795	50,321	89,446	144,912	185,027	456,581	455,858
Total deductions.....	11,418,326	6,739,143	17,912,503	21,326,262	47,202,275	63,576,138	12,231,735	5,402,119	13,669,326	42,160,879	34,659,258	45,930,151	44,119,015
Cost of sales and operations.....	8,692,270	5,084,992	12,734,699	14,463,474	30,935,224	42,162,472	5,542,409	4,182,562	9,424,161	31,221,822	25,807,834	31,208,412	32,146,380
Compensation of officers.....	209,914	200,239	186,424	671,134	427,113	117,139	107,134	113,478	241,423	288,011	853,177	872,944	450,949
Repairs.....	92,225	35,600	412,647	130,147	719,313	996,419	190,378	21,985	378,724	2,149,234	462,067	501,444	347,262
Bad debts.....	25,301	15,634	27,703	32,130	74,613	137,150	38,349	8,097	44,163	36,403	56,435	117,907	99,500
Rent.....	75,303	71,231	170,307	288,534	396,344	929,144	103,025	40,443	124,264	205,470	322,711	448,776	423,279
Taxes.....	285,363	162,395	447,871	547,015	956,333	3,727,234	444,418	124,375	417,095	1,123,345	876,701	1,312,778	1,121,612
Interest.....	159,711	47,685	292,936	244,039	593,243	762,301	141,002	59,815	175,465	617,462	327,527	577,440	497,496
Contributions.....	7,843	7,527	18,444	34,999	103,700	187,944	12,378	5,748	11,493	33,902	31,363	47,221	49,832
Amortization.....	3,047	1,131	18,641	3,111	6,919	11,791	1,732	4,266	11,979	5,237	4,199	6,122	10,538
Depreciation.....	367,981	114,521	854,383	609,514	2,202,667	2,732,922	414,469	64,709	722,345	2,223,230	908,925	1,817,638	1,262,185
Depletion.....	409,571	20	109,392	6,099	140,615	3,027,812	654	18	72,495	345,348	4,199	9,235	1,620
Advertising.....	44,246	71,453	160,407	216,231	2,033,095	347,419	190,828	79,918	99,250	144,883	311,003	433,889	653,259
Pension, profit-sharing, stock bonus, and annuity plans.....	49,785	58,889	121,363	205,393	581,069	403,040	162,420	29,730	126,891	613,412	310,860	572,096	409,455
Other employee benefit plans.....	29,944	24,321	84,460	92,274	222,483	162,285	85,805	22,285	83,845	479,974	200,918	366,477	262,562
Net loss, noncapital assets.....	5,834	1,048	9,095	18,446	15,002	3,860	2,951	2,799	1,734	17,245	21,379	18,705	4,214
Other deductions.....	980,158	865,047	2,406,039	3,747,285	7,824,872	8,060,176	1,668,703	651,122	1,685,147	2,593,295	4,129,960	7,613,268	6,278,406
Total receipts less total deductions.....	842,208	438,788	1,323,004	1,838,391	5,313,849	4,111,447	959,017	302,060	939,937	2,171,963	2,348,847	4,545,319	3,092,419
Constructive taxable income from related foreign corporations.....	910	466	32,693	12,918	221,130	62,459	14,722	427	13,696	23,271	41,662	127,705	54,380
Gross profit (less loss).....	3,000,101	2,011,362	5,913,825	7,937,367	20,145,380	21,273,214	4,392,364	1,482,354	4,803,496	12,342,631	10,620,818	17,573,432	14,215,826
Gross profit.....	3,003,178	2,013,272	5,915,301	7,964,312	20,153,210	21,275,567	4,395,129	1,482,969	4,807,110	12,345,916	10,629,766	17,583,416	14,244,336
Gross loss.....	3,077	1,910	1,476	46,945	7,830	2,153	2,745	615	3,614	6,239	8,948	9,984	28,510
Net income (less deficit).....	841,376	438,356	1,351,316	1,846,337	5,324,494	4,165,695	971,340	302,167	951,510	2,190,308	2,388,087	4,668,910	3,142,020
Net income.....	897,231	477,225	1,419,790	2,013,193	5,723,704	4,213,193	1,016,753	318,259	1,044,415	2,329,773	2,604,623	4,979,093	3,420,693
Deficit.....	55,855	38,869	68,274	166,856	159,210	47,835	45,413	16,092	92,905	135,467	216,538	510,183	278,673
Income subject to tax.....	841,300	438,314	1,358,645	1,834,790	5,344,656	4,232,635	953,885	287,449	972,943	2,044,937	2,458,753	4,856,530	3,310,810
Income tax.....	328,339	214,722	642,894	912,644	2,186,191	1,764,024	486,026	142,176	455,074	1,043,238	1,624,100	2,481,237	1,693,623
Investment credit.....	30,853	5,970	70,475	42,701	162,092	184,285	34,028	4,837	44,066	114,228	61,158	86,870	88,251
Net income (less deficit) after tax.....	544,090	229,004	779,097	976,394	2,824,675	2,585,956	319,342	184,826	510,502	1,261,276	1,235,143	2,274,543	1,536,648
Net income after tax.....	599,790	268,541	847,369	1,143,272	3,023,935	2,635,791	364,778	180,921	603,490	1,396,869	1,451,738	2,585,264	1,835,574
Distributions to stockholders:													
Cash and property except own stock.....	171,300	64,631	463,530	413,162	2,056,910	2,837,975	219,844	65,364	346,875	1,003,664	548,875	1,104,423	873,069
Corporation's own stock.....	107,331	15,448	72,667	32,007	102,729	114,598	21,074	3,276	15,550	341,439	126,921	122,846	91,149

Footnote at end of table.

ALL ACTIVE CORPORATION RETURNS

ALL ACTIVE CORPORATION RETURNS

ALL ACTIVE CORPORATION RETURNS

Table 5.2 — INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued										Finance, insurance, and real estate		
	Retail trade										Wholesale and retail trade not allocable	Total	Banking
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and car wash stations	Apparel and accessories	Furniture, home furnishings, and equipment stores	Eating and drinking places	Other retail stores				
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Number of returns.....	334,112	29,881	10,010	22,174	51,327	34,424	2,197	3,259	76,089	4,207	407,192	1,214	6,717
(Thousands of dollars)													
Total assets.....	30,937,129	7,135,323	29,012,018	10,054,911	14,800,205	6,087,681	2,710,272	5,302,305	11,250,022	1,000,224	4,302,018	75,902,259	2,972,444
Total receipts.....	241,433,125	14,423,045	30,994,249	23,400,773	32,404,174	13,771,426	11,026,116	13,108,794	29,000,777	2,340,112	1,000,224	39,552,257	10,011,162
Business receipts.....	235,904,098	14,128,089	29,684,249	23,044,632	31,712,594	13,446,645	11,031,699	12,709,512	28,444,442	2,340,112	1,000,224	39,552,257	10,011,162
Interest on Government obligations:													
United States.....	18,442	1,457	1,351	1,151	4	2,371	1,454	1,351	1,351				
State and local.....	4,431	303	2,400	34,424	1,151	2,371	1,454	1,351	1,351				
Other interest.....	1,000	31,000	1,000	34,424	1,151	2,371	1,454	1,351	1,351				
Rents.....	77,465	41,412	42,412	42,412	42,412	42,412	42,412	42,412	42,412				
Royalties.....	11,992	54	1,141	254	1,141	1,141	1,141	1,141	1,141				
Net short-term capital gain reduced by net long-term capital loss.....	1,992	20	397	24	1,141	1,141	1,141	1,141	1,141				
Net long-term capital gain reduced by net short-term capital loss.....	193,779	21,423	3,423	2,177	1,141	1,141	1,141	1,141	1,141				
Net gain, noncapital assets.....	60,029	4,639	1,260	1,777	1,141	1,141	1,141	1,141	1,141				
Dividends, domestic corporations.....	2,011	4,423	2,423	4,423	4,423	4,423	4,423	4,423	4,423				
Dividends, foreign corporations.....	2,011	4,423	2,423	4,423	4,423	4,423	4,423	4,423	4,423				
Other receipts.....	4,304,411	135,241	2,000,043	237,219	428,044	1,000,000	368,219	193,416	428,044	24,262	2,340,112	331,672	590,708
Total deductions.....	235,904,098	14,128,089	29,684,249	23,044,632	31,712,594	13,446,645	11,031,699	12,709,512	28,444,442	2,340,112	1,000,224	39,552,257	10,011,162
Cost of sales and operations.....	179,000,000	1,700,000	179,000,000	179,000,000	179,000,000	179,000,000	179,000,000	179,000,000	179,000,000				
Compensation of officers.....	4,254,384	457,459	311,081	325,707	62,712	403,197	457,459	325,707	62,712				
Repairs.....	52,097	4,304	182,431	172,215	179,441	38,879	32,454	143,080	100,931				
Bad debts.....	547,409	60,520	174,092	22,804	10,053	37,079	65,705	14,162	77,760				
Rent.....	1,238,449	133,067	1,238,449	792,507	1,238,449	37,079	32,454	143,080	100,931				
Taxes.....	3,559,449	217,345	1,051,000	244,376	493,711	231,944	194,000	436,242	417,354				
Interest.....	1,920,000	93,629	694,394	129,739	3,114	7,223	63,779	99,286	134,997				
Contributions.....	1,130	4,476	30,333	12,145	1,141	7,073	4,389	3,200	10,232				
Amortization.....	1,130	4,476	30,333	12,145	1,141	7,073	4,389	3,200	10,232				
Depreciation.....	2,511,344	150,732	673,227	315,772	32,197	115,003	92,122	341,802	296,442				
Depletion.....	2,254	1,301	2,404	33	1,150	123	632	90	1,501				
Advertising.....	3,011,100	103,637	1,283,800	645,126	511,446	260,392	318,146	161,719	332,229				
Pension, profit-sharing, stock bonus, and annuity plans.....	55,000	27,172	208,122	111,237	61,885	35,341	28,502	21,189	62,397				
Other employee benefit plans.....	304,796	15,330	55,509	120,802	31,800	12,553	11,173	24,026	33,623				
Net loss, noncapital assets.....	37,581	2,330	5,362	7,367	3,147	1,762	2,419	5,284	9,910				
Other deductions.....	41,984,049	1,861,664	12,910,377	7,271,990	5,615,837	2,770,934	2,391,820	4,561,558	4,533,899				
Total receipts less total deductions.....	5,825,331	401,041	2,085,091	822,398	697,392	749,018	278,567	276,413	734,611				
Constructive taxable income from related foreign corporations.....	31,847	-	31,499	200	-	-	-	143	-				
Gross profit (less loss).....	64,834,372	3,285,330	13,460,007	11,075,773	9,094,437	4,243,752	3,410,117	6,913,001	7,066,378				
Gross profit.....	64,834,372	3,285,330	13,460,007	11,075,773	9,094,437	4,243,752	3,410,117	6,913,001	7,066,378				
Gross loss.....	20,688	1,686	2,459	814	4,843	2,436	1,364	442	6,960				
Net income (less deficit).....	5,857,173	400,882	2,113,900	821,732	697,180	548,899	278,401	276,176	714,503				
Net income.....	6,760,235	477,697	2,190,910	916,263	824,408	618,389	363,389	456,053	871,333				
Deficit.....	894,062	76,815	77,010	94,551	155,228	69,364	84,969	179,877	156,830				
Income subject to tax.....	5,836,450	362,020	2,093,055	835,066	714,200	511,348	276,790	354,441	681,390				
Income tax.....	2,589,534	139,495	1,060,228	409,667	279,223	204,969	102,441	132,697	156,634				
Investment credit.....	114,247	4,431	3,452	32,077	7,993	4,672	1,446	13,773	10,596				
Net income (less deficit) after tax.....	3,376,486	265,963	1,092,724	450,141	425,944	348,927	177,406	157,252	486,242				
Net income after tax.....	4,271,011	342,729	1,167,965	544,860	531,422	417,982	262,394	357,342	615,141				
Distributions to stockholders:													
Cash and property except own stock.....	1,424,355	78,718	597,770	234,743	95,276	110,241	64,965	75,259	167,382				
Corporation's own stock.....	182,972	15,511	41,834	18,438	22,752	26,387	12,063	17,452	27,730				
Footnote at end of table.													

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

	Thousand dollars									
Net income before income taxes	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Income taxes	100	100	100	100	100	100	100	100	100	100
Net income	900	900	900	900	900	900	900	900	900	900
Investment credit	100	100	100	100	100	100	100	100	100	100
Net income (less deficit) after tax	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Net income after tax	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Distributions to stockholders:										
Cash and property except non-excess capital assets	400	400	400	400	400	400	400	400	400	400
Corporate bonds	100	100	100	100	100	100	100	100	100	100
Dividends	100	100	100	100	100	100	100	100	100	100
Other	100	100	100	100	100	100	100	100	100	100
Total	700	700	700	700	700	700	700	700	700	700

NOTE: Estimates are rounded and may not add to totals.
NFR: Estimate, explanatory statement and "Description of the Data."

Table 5.3.—INCOME STATEMENT FOR SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, fisheries	Mining				Nonmetallic minerals, except fuels	Textile, paper, and allied products	Manufacturing				Apparel and other fabricated products
			Total	Coal mining	Oil and gas	Other			Food and kindred products	Textile mill products	Nonferrous metals	Chemical and allied products	
Number of returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total at 12 months	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Total receipts	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Business receipts	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Interest on government obligations:													
United States	4,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
State and local	4,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other interest	4,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Interest on short-term capital	4,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Interest on long-term capital	4,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Net long-term capital gain (loss)	4,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Net gain, noncapital assets	4,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Dividends, domestic corporations	4,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Dividends, foreign corporations	4,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other receipts	4,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total deductions	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Cost of sales and operations	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Compensation of officers	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Repairs and maintenance	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Bad debts	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Rent	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Taxes	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Interest	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Contributions	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Amortization	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Depreciation	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Depletion	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Advertising	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Pension, profit-sharing, stock bonus, and similar plans	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Other employee benefit plans	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Net loss, noncapital assets	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Other deductions	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Total receipts less total deductions	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Constructive taxable income from related foreign corporations	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Gross profit (loss)	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Gross profit	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Gross loss	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Net income	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Income subject to tax	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Income tax	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Investment credit	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Net income after tax	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Distributions to stockholders:													
Cash and property except own stock	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Corporation's own stock	1,000,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100

Footnotes at end of table.

Table 5.3--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

Line	Account	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	29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Table 5.3 -- INCOME STATEMENT FOR SELECTED INDUSTRIES -- Continued

Item	Manufacturing -- Continued				Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade			
	Transportation, communication, electric, gas, and sanitary services				Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade			
	Motor vehicles and equipment	Transportation, communication, electric, gas, and sanitary services	Other manufacturing	Transportation, communication, electric, gas, and sanitary services	Transportation, communication, electric, gas, and sanitary services	Transportation, communication, electric, gas, and sanitary services	Transportation, communication, electric, gas, and sanitary services	Transportation, communication, electric, gas, and sanitary services	Total	Groceries and related products	Machinery, equipment, and supplies	Other wholesale trade
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Number of returns.....	1,307	1,851	1,941	41,933	31,909	4,551	4,841	331,752	113,701	12,137	16,67	34,833
Total assets.....	43,477,601	30,743,890	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913
Total receipts.....	59,444,691	30,743,890	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913
Business receipts.....	59,444,691	30,743,890	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913
Interest on Government obligations:												
United States.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
State and local.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
Other interest.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
Rent.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
Dividends.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
Net short-term capital gain reduced by net long-term capital loss.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
Net long-term capital gain reduced by net short-term capital loss.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
Net gain, noncapital assets.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
Dividends, domestic corporations.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
Dividends, foreign corporations.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
Other receipts.....	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441	19,441
Total deductions.....	43,477,601	30,743,890	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913
Cost of sales and operations.....	43,477,601	30,743,890	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913	11,709,913
Compensation of officers.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Repairs.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Bad debts.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Rent.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Taxes.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Interest.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Contributions.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Amortization.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Depreciation.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Depletion.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Advertising.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Pension, profit-sharing, stock bonus, and annuity plans.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Other employee benefit plans.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Net loss, noncapital assets.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Other deductions.....	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604	118,604
Total receipts less total deductions.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Constructive taxable income from related foreign corporations.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Gross profit (less loss).....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Gross profit.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Gross loss.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Net income.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Income subject to tax.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Income tax.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Investment credit.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Net income after tax.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Distributions to stockholders:	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Cash and property except own stock.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490
Corporation's own stock.....	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490	15,985,490

Footnotes at end of table.

Table 5.3—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued											Finance, insurance, and real estate			
	Retail trade											Total	Financing	Credit	Other real estate
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Other retail stores	Wholesale and retail trade not allocable					
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Number of returns.....	214,888	31,603	1,164	14,856	35,943	25,964	20,408	33,322	50,836	3,162	257,716	1,474			35,002
(Thousand dollars)															
Total assets.....	78,630,397	6,427,323	27,505,302	8,783,593	1,340,549	3,361,333	3,770,953	3,985,198	9,615,984	928,228	1,071,254,868	516,536,258	182,640,636		
Total receipts.....	212,491,803	12,964,745	48,524,795	46,801,136	50,011,063	1,397,981	9,743,449	9,953,591	22,182,463	4,583,045	139,978,727	27,085,314	14,354,844		
Business receipts.....															
Interest on Government obligations:															
United States.....	17,453	1,383	7,391	1,576	761	3,176	1,232	1,325	14,909	83	4,037,878	4,972,995	499,304		
State and local.....	5,533	460	4,680	817	202	133	133	385	308	308	2,653,557	3,631,543	14,495		
Other interest.....	47,525	19,188	182,405	30,441	51,530	22,723	28,469	16,428	56,159	3,985	36,777,909	13,108,449	9,178,711		
Rents.....															
Royalties.....	634,232	31,222	321,966	57,462	152,546	54,749	24,484	44,276	67,017	7,043	4,813,169	36,981	179,768		
Net short-term capital gain reduced by net long-term capital loss.....	10,104	594	1,000	553	268	72	446	5,993	1,118	21	611,982	4,719	4,768		
Net long-term capital gain reduced by net short-term capital loss.....	6,685	920	596	192	789	1,786	652	970	820	48	235,133	8,002	6,499		
Net gain, noncapital assets.....	181,956	30,250	35,083	33,400	13,448	13,043	7,795	34,778	24,199	1,114	5,541,581	304,350	99,066		
Dividends, domestic corporations.....	48,545	4,684	5,365	9,180	9,509	1,432	5,637	11,815	3,886	506	4,504,132	11,909	40,340		
Dividends, foreign corporations.....	66,888	4,191	22,131	5,115	3,890	1,439	2,268	2,558	12,916	1,901	9,901,504	107,574	47,118		
Other receipts.....	39,270	6	33,763	688	1	1	11	105	696	60	85,982	9,340	1,127		
Total deductions.....	3,921,603	68,584	2,165,130	304,920	361,931	167,810	300,792	155,790	396,640	19,608	2,482,306	303,783	485,658		
Total deductions.....	205,772,002	15,456,989	46,360,705	45,884,236	49,163,453	11,679,099	9,384,707	9,497,301	21,310,492	2,510,920	110,850,331	23,054,656	13,068,245		
Cost of sales and operations.....	149,683,901	9,648,015	28,574,526	36,639,442	41,555,035	7,672,116	6,150,585	4,600,423	14,938,759	1,964,855	33,735,969	67,016	680,484		
Compensation of officers.....	3,724,815	481,315	258,938	818,984	361,268	30,468	400,096	374,367	814,992	73,710	3,821,005	1,488,557	424,255		
Repairs.....	700,453	41,518	175,070	146,580	87,478	33,293	26,520	106,001	254,033	7,278	434,122	108,371	43,000		
Bad debts.....	423,344	43,514	134,287	15,661	75,665	27,144	54,411	8,563	53,079	6,748	1,812,272	955,948	745,188		
Rent.....	4,118,588	109,706	1,134,612	682,555	423,244	555,375	203,339	473,929	508,828	29,196	1,334,513	416,409	144,589		
Taxes.....	312,048	189,426	1,014,037	470,109	416,748	203,138	155,353	318,151	353,408	34,951	3,762,151	758,460	266,082		
Interest.....	1,319,509	78,644	592,602	80,566	493,456	44,391	62,176	62,490	109,684	11,723	20,870,097	11,110,989	7,536,672		
Contributions.....	85,622	4,486	35,033	12,133	8,979	7,459	4,500	3,850	10,132	907	1,104,004	53,590	13,242		
Amortization.....	676	275	1,258	279	944	639	214	1,801	3,276	—	89,951	1,698	79,621		
Depreciation.....	2,135,540	129,021	633,982	443,034	270,655	97,639	75,345	442,182	246,782	24,131	2,639,571	629,892	240,308		
Depletion.....	7,134	1,674	2,464	3	1,170	123	682	41	977	36	504,791	2,119	4,384		
Advertising.....	3,139,421	89,185	1,209,878	549,027	424,131	219,585	250,167	123,138	274,310	15,252	909,041	337,464	196,853		
Pension, profit-sharing, stock bonus, and annuity plans.....	526,860	25,920	203,609	98,251	58,960	33,780	27,144	20,047	59,149	7,008	1,014,866	376,712	71,374		
Other employee benefit plans.....	276,934	13,349	53,819	113,910	27,372	10,870	9,370	17,905	30,339	2,370	202,008	94,146	22,089		
Net loss, noncapital assets.....	3,571	1,881	3,571	3,355	1,399	841	376	1,096	3,373	151	58,482	477,517	36,338		
Other deductions.....	36,540,655	1,700,500	12,289,248	6,366,807	4,704,713	2,411,268	1,900,499	3,344,299	3,823,311	332,605	39,071,088	6,177,768	2,566,123		
Total receipts less total deductions.....	6,719,802	477,756	2,162,091	916,880	852,610	618,882	363,552	456,390	871,771	72,125	19,128,456	4,030,658	1,286,599		
Constructive taxable income from related foreign corporations.....	31,847	—	31,499	200	—	—	—	148	—	—	34,490	3,993	3,477		
Gross profit (less loss).....	57,507,279	3,054,749	17,270,880	9,820,150	7,871,154	4,349,140	3,185,675	5,277,845	6,677,686	384,013	33,062,275	3,294,793	3,105,398		
Gross profit.....	57,508,163	3,054,749	17,270,880	9,820,739	7,871,449	4,349,140	3,185,675	5,277,845	6,677,686	384,013	33,079,555	3,294,793	3,105,458		
Gross loss.....	884	—	—	589	295	—	—	—	—	—	17,280	—	60		
Net income.....	6,746,316	477,697	2,190,910	916,263	852,408	618,263	363,389	456,053	871,333	71,917	16,998,989	2,403,108	1,263,394		
Income subject to tax.....	5,856,430	362,000	2,093,055	835,066	714,290	511,398	276,790	354,272	689,390	66,272	9,553,541	1,135,243	1,135,243		
Income tax.....	2,588,902	139,449	1,060,177	403,479	279,174	204,953	102,441	135,481	266,748	25,199	4,224,816	1,079,488	499,594		
Investment credit.....	114,247	4,481	39,252	32,076	7,991	4,672	1,446	13,773	10,556	1,190	96,639	46,480	18,730		
Net income after tax.....	4,271,661	342,729	1,166,985	544,860	581,225	417,982	262,394	337,345	615,141	47,908	12,870,812	1,370,100	782,535		
Distributions to stockholders:															
Cash and property except own stock.....	1,384,066	77,177	588,844	231,560	91,623	108,529	59,718	64,778	161,837	5,915	7,016,332	1,363,261	370,603		
Corporation's own stock.....	161,519	15,006	41,555	18,822	22,752	26,387	11,866	17,448	27,703	756	998,525	243,701	13,621		

Table 5.3—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate--Continued					Services					Automobile services and miscellaneous repair services	Amusement and recreation services	Other services	Nature of business not allocable
	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services					
(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)		
Number of returns.....	2,544	21,812	3,296	20,401	161,548	132,006	9,403	22,038	40,452	21,188	15,686	22,640	875	
(Thousand dollars)														
Total assets.....	15,252,785	73,730,778	229,908,262	3,235,391	49,960,778	34,418,169	5,662,647	2,777,730	10,982,425	4,082,227	7,101,134	3,842,006	84,342	
Total receipts.....	3,530,332	7,785,462	62,170,995	2,821,235	12,230,985	41,029,054	4,051,387	4,856,296	15,335,128	4,496,110	6,115,718	6,194,415	91,141	
Business receipts.....	857,918	303,402	50,639,886	2,662,752	5,186,595	39,069,483	3,654,185	4,751,378	14,789,990	4,299,624	5,591,794	5,982,512	84,079	
Interest on Government obligations:														
United States.....	71,993	129,917	338,855	2,484	22,328	15,328	954	815	7,653	311	2,724	2,871	13	
State and local.....	10,104	30,377	451,929	1,625	11,702	9,782	378	114	6,703	109	1,613	1,863	11	
Other interest.....	217,166	640,870	8,250,676	21,999	360,258	166,128	24,488	8,888	62,190	15,313	38,004	17,245	260	
Rents.....	15,926	117,269	604,932	15,921	3,516,372	478,268	117,768	14,039	108,548	68,078	119,640	50,195	609	
Royalties.....	262	135,067	39,722	333	4,277,785	56,916	13,319	1,033	7,440	1,417	33,399	308	1	
Net short-term capital gain reduced by net long-term capital loss.....	22,192	152,845	15,572	763	29,200	16,156	1,755	324	7,492	1,347	2,596	2,642	81	
Net long-term capital gain reduced by net short-term capital loss.....	71,461	4,245,389	392,449	29,362	498,904	183,449	75,773	9,439	38,789	9,498	35,720	14,230	16	
Net gain, noncapital assets.....	1,851,487	43,155	34,480	4,388	1,543,353	103,997	13,668	8,245	26,448	33,701	13,325	8,610	589	
Dividends, domestic corporations.....	17,653	1,766,877	885,814	13,824	64,364	60,504	8,318	5,326	23,993	4,037	11,904	6,716	4	
Dividends, foreign corporations.....	3,307	60,166	10,024	1,356	652	23,858	3,710	560	9,313	95	8,749	1,431	4	
Other receipts.....	390,883	162,126	506,256	66,428	569,202	845,185	137,061	35,935	246,564	62,580	256,250	106,795	5,486	
Total deductions.....	2,725,494	1,329,661	38,276,718	2,494,756	9,900,801	37,952,083	3,635,434	4,517,401	14,287,031	4,220,622	5,573,741	5,717,854	84,644	
Cost of sales and operations.....	2,436	84,832	30,892,200	642,138	1,366,863	22,300,065	1,678,918	2,536,873	9,544,136	2,180,766	3,059,489	3,329,883	55,181	
Compensation of officers.....	378,842	8,585	241,825	489,593	715,348	2,385,091	87,607	342,725	855,397	255,229	240,629	603,504	9,691	
Repairs.....	8,411	5,053	13,511	5,497	250,279	446,615	107,456	65,487	86,668	70,081	81,060	35,863	292	
Bad debts.....	9,121	15,987	45,315	14,018	26,695	101,215	12,265	13,233	30,828	16,857	21,049	21,049	292	
Rent.....	86,029	19,454	274,793	77,137	316,102	1,404,486	255,189	180,199	312,778	184,805	225,686	244,829	1,600	
Taxes.....	113,779	82,348	1,265,236	65,219	1,211,027	1,327,169	225,262	159,345	372,039	144,386	236,332	190,801	2,967	
Interest.....	234,977	242,090	19,304	1,327	1,487,975	712,129	174,697	45,099	164,991	122,342	136,332	68,668	1,065	
Contributions.....	7,802	5,460	19,304	3,903	17,103	30,034	4,798	4,286	10,754	1,583	7,678	2,975	32	
Amortization.....	859	860	650	1,623	4,640	12,938	573	1,432	2,492	126	10,518	797	32	
Depreciation.....	25,595	54,945	324,506	45,360	1,318,965	2,359,825	284,565	204,379	585,583	687,630	459,217	138,451	1,212	
Depletion.....	251	91,441	21,209	273	387,114	5,860	187	393	343	2,155	2,211	571	1,388	
Advertising.....	35,161	14,842	140,523	27,941	156,255	657,682	90,146	73,672	203,960	36,575	201,709	51,620	1,585	
Pension, profit-sharing, stock bonus, and annuity plans.....	79,355	10,631	390,893	49,542	38,359	297,758	7,224	23,757	145,654	12,310	31,615	77,580	413	
Other employee benefit plans.....	8,722	1,356	53,653	10,928	11,174	109,074	6,803	12,443	49,552	7,561	8,752	23,963	407	
Net loss, noncapital assets.....	2,231	1,512	2,237	665	8,281	11,516	843	1,866	5,013	2,116	821	857	9,999	
Other deductions.....	1,721,923	616,265	24,352,794	1,041,592	2,584,631	5,787,626	700,941	882,594	1,916,843	496,100	894,705	926,443	9,999	
Total receipts less total deductions.....	804,858	6,455,801	3,893,877	326,479	2,330,184	3,076,971	415,953	318,895	1,048,097	275,488	541,977	476,561	6,505	
Constructive taxable income from related foreign corporations.....	7,961	16,712	998	1,347	2	16,603	2,200	654	5,482	71	7,132	1,064	-	
Gross profit (less loss).....	855,482	218,570	19,747,686	2,020,614	3,819,732	16,769,418	1,975,207	2,214,505	5,245,854	2,118,898	2,562,305	2,652,629	28,898	
Gross profit.....	855,482	219,920	19,759,979	2,020,614	3,823,309	16,798,418	1,983,593	2,214,511	5,249,492	2,120,442	2,572,093	2,658,287	29,469	
Gross loss.....	-	1,350	12,293	-	3,577	29,000	8,326	6	3,638	1,584	9,788	5,658	571	
Net income.....	802,715	6,442,136	3,442,946	326,201	2,318,484	3,083,792	417,775	319,435	1,046,871	275,450	547,496	476,765	6,494	
Income subject to tax.....	775,316	2,669,795	2,669,795	258,323	1,863,759	2,462,445	307,972	237,878	876,341	226,584	448,726	364,944	4,922	
Income tax.....	383,511	198,449	1,334,848	100,219	628,707	1,031,092	128,114	93,441	383,311	82,410	201,554	143,262	1,839	
Investment credit.....	3,077	1,238	1,524	1,153	11,437	74,067	8,019	6,943	26,709	13,247	11,738	7,411	16	
Net income after tax.....	422,281	6,244,925	2,122,622	227,135	1,702,214	2,126,767	297,680	232,937	691,269	206,287	357,680	340,914	4,671	
Distributions to stockholders:														
Cash and property except own stock.....	45,543	4,044,779	632,695	74,073	485,378	517,257	71,600	62,502	178,173	20,046	99,861	85,075	268	
Corporation's own stock.....	30,566	516,655	143,065	6,107	44,810	67,150	2,116	1,331	24,733	5,705	30,027	3,238	-	

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS-

Industry and size of business receipts	Returns with and without net income					Returns with net income				
	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Receipts	
		Total (Thousand dollars)	Business (Thousand dollars)						Total (Thousand dollars)	Business (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIES										
Total.....	1,541,637	1,507,782, 0.	1,403,499,949	989,550, 6.	44,384,154	35,461,448	16,794,35	999,948	1,44,997,44	1,36,006,155
\$1 under \$10,000.....	101,545	96,7482	394,093	208,433	145,555	1,014,479	16,794	84,937	446,66	150,851
\$10,000 under \$25,000.....	159,316	6,384,344	1,668,168	769,505	52,610	46,947	4,084	90,015	1,600,814	50,119
\$25,000 under \$50,000.....	170,509	6,384,344	4,700,70	2,517,439	50,110	46,947	4,084	103,042	3,889,774	301,463
\$50,000 under \$100,000.....	500,547	14,835,876	11,513,670	6,441,561	2,794,904	54,375	1,079,008	130,637	10,361,107	1,041,17
\$100,000 under \$200,000.....	219,779	77,151,786	49,131,993	27,113,451	14,012,484	1,079,008	1,079,008	157,940	31,629,78	3,11,052
\$200,000 under \$500,000.....	241,660	77,151,786	7,511,777	4,113,477	2,444,311	1,079,008	1,079,008	157,940	31,629,78	3,11,052
\$500,000 under \$1,000,000.....	145,562	66,654,145	81,456,688	58,021,979	14,859,586	4,331,644	5,401,313	10,441	1,480,46	1,480,46
\$1,000,000 under \$5,000,000.....	123,438	469,448,898	35,343,701	17,078,710	4,597,705	8,051,366	2,448,083	107,537	1,480,46	1,480,46
\$5,000,000 or more.....	28,138	1,026,559,505	966,135,423	678,514,536	2,307,187	70,651,75	119,633,312	29,093	958,011,615	893,821,957
Receipts not reported.....	7,441	4,705,033	-	-	75, 38	309,582	194,432	6,340	1,96,710	-
AGRICULTURE, FORESTRY, AND FISHERIES										
Total.....	1,044	4,450,515	9,016,910	6,631,64	363,360	6,631,64	1,089,146	17,104	1,548,562	1,10,098
\$1 under \$10,000.....	1,003	1,047	16,047	15,854	6,529	10,044	1,089,146	96	11,381	1,330
\$10,000 under \$25,000.....	7,729	130,098	163,348	89,130	10,955	10,044	1,089,146	1,470	1,381	1,330
\$25,000 under \$50,000.....	2,763	43,139	138,662	43,139	10,955	10,044	1,089,146	1,470	1,381	1,330
\$50,000 under \$100,000.....	3,753	117,328	789,008	43,139	10,955	10,044	1,089,146	1,470	1,381	1,330
\$100,000 under \$200,000.....	1,766	1,230,329	1,173,227	889,735	25,406	15,548	6,337	3,060	1,188	1,098
\$200,000 under \$500,000.....	1,350	4,698,350	2,768,100	2,116,311	46,071	1,041	1,089,146	1,470	1,381	1,330
\$500,000 or more.....	1,318	6,659,321	4,596,321	1,931,116	55,001	1,041	1,089,146	1,470	1,381	1,330
Receipts not reported.....	1,369	64	-	-	842	398	-	197	-	-
MINING										
Total.....	1,813	14,550,455	13,794,849	8,052,484	911,108	1,803,385	1,064,044	6,833	1,406,224	11,779,863
\$1 under \$10,000.....	1,804	12,768	4,108	9,377	4,809	18,337	1,105	501	1,179	1,599
\$10,000 under \$25,000.....	839	38,376	13,133	12,304	3,758	1,105	1,105	499	16,773	3,894
\$25,000 under \$50,000.....	1,570	65,047	24,311	34,287	3,758	1,105	1,105	499	16,773	3,894
\$50,000 under \$100,000.....	1,396	111,168	100,160	46,556	13,776	1,105	1,105	499	16,773	3,894
\$100,000 under \$200,000.....	1,559	47,469	47,469	13,776	13,776	1,105	1,105	499	16,773	3,894
\$200,000 under \$500,000.....	1,945	334,163	599,844	47,715	20,400	1,105	1,105	499	16,773	3,894
\$500,000 under \$1,000,000.....	1,111	89,517	2,251,870	1,563,242	2,678,842	1,012,509	1,105	499	16,773	3,894
\$1,000,000 under \$5,000,000.....	263	10,383,632	9,933,369	3,499,646	13,447	1,105	1,105	499	16,773	3,894
\$5,000,000 or more.....	1,744	19,273	-	-	-	-	-	-	-	-
Receipts not reported.....	1,744	-	-	-	-	-	-	-	-	-
Crude Petroleum and Natural Gas										
Total.....	6,966	6,914,357	6,567,017	3,311,875	374,594	1,176,520	359,624	3,954	5,815,675	5,553,625
\$1 under \$10,000.....	1,048	3,368	1,669	3,881	1,703	1,696	1,096	464	1,534	1,534
\$10,000 under \$25,000.....	975	3,319	10,041	11,133	1,696	1,696	1,096	464	1,534	1,534
\$25,000 under \$50,000.....	1,030	4,691	35,611	11,133	1,696	1,696	1,096	464	1,534	1,534
\$50,000 under \$100,000.....	891	146,779	1,176	71,780	1,696	1,696	1,096	464	1,534	1,534
\$100,000 under \$200,000.....	844	389,729	58,446	144,921	1,696	1,696	1,096	464	1,534	1,534
\$200,000 under \$500,000.....	333	340,119	315,051	134,582	1,696	1,696	1,096	464	1,534	1,534
\$500,000 under \$1,000,000.....	393	876,421	803,745	524,962	59,138	35,372	50,141	276	63,194	50,141
\$1,000,000 under \$5,000,000.....	117	5,033,833	5,044,237	3,374,071	454,459	1,176,520	287,440	31	4,635,452	4,496,118
\$5,000,000 or more.....	787	11,035	-	-	556	6,631	39	41	-	-
Receipts not reported.....	787	-	-	-	-	-	-	-	-	-
Other Mining										
Total.....	5,847	7,636,098	7,227,833	4,740,609	536,614	456,865	704,415	3,870	6,990,349	6,834,343
\$1 under \$10,000.....	374	4,400	539	2,546	1,107	1,661	949	38	1,127	65
\$10,000 under \$25,000.....	274	5,557	5,092	2,121	1,107	1,661	949	38	1,127	65
\$25,000 under \$50,000.....	540	22,356	18,001	16,241	4,872	10,300	1,447	169	3,999	1,696
\$50,000 under \$100,000.....	468	38,723	35,323	17,846	3,842	1,032	1,447	104	2,427	1,098
\$100,000 under \$200,000.....	668	101,190	92,445	60,632	10,210	13,392	3,006	387	5,593	2,708
\$200,000 under \$500,000.....	1,091	344,434	336,078	207,253	2,668	7,907	2,020	721	236,919	30,743
\$500,000 under \$1,000,000.....	611	1,313,044	400,292	270,133	30,635	18,865	6,324	456	1,297,650	18,993
\$1,000,000 under \$5,000,000.....	718	1,448,130	1,448,130	1,038,292	60,180	66,137	63,559	602	1,240,591	1,240,591
\$5,000,000 or more.....	146	5,179,779	4,889,132	3,125,555	353,397	456,133	589,826	118	4,632,707	4,380,214
Receipts not reported.....	957	8,238	-	-	14,891	106,853	8,645	118	-	-

Footnotes at end of table.

Table 5.4--NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

Industry and size of business receipts	Returns with and without net income					Returns with net income					Net income (less deficit) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)				
	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Receipts				Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
		Total (Thousand dollars)	Business (Thousand dollars)						Total (Thousand dollars)	Business (Thousand dollars)						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
CONTRACT CONSTRUCTION																
Total.....	125,999	72,262,793	70,831,186	58,532,534	1,364,466	1,713,419	4,570,175	79,348	59,391,628	58,264,162	47,559,051	1,088,206	2,345,391	3,450,124		
\$1 under \$10,000.....	5,815	33,846	33,194	18,548	2,278	16,250	20,923	1,895	13,789	10,124	4,370	674	4,380	6,485		
\$10,000 under \$25,000.....	7,762	162,033	173,765	79,366	8,802	13,241	32,061	3,289	80,448	58,000	29,371	3,118	17,754	899		
\$25,000 under \$50,000.....	12,198	1,265,096	1,422,212	277,741	14,898	1,408	38,339	10,279	248,177	133,792	133,768	6,389	27,088	39,536		
\$50,000 under \$100,000.....	16,902	3,165,470	3,410,964	841,014	37,366	16,031	72,136	16,024	763,811	742,689	473,276	21,800	54,309	131,357		
\$100,000 under \$200,000.....	26,802	8,187,434	8,737,453	2,341,300	73,229	54,055	284,153	14,274	2,134,359	2,096,706	1,467,847	47,914	111,597	157,645		
\$200,000 under \$500,000.....	21,602	6,632,567	6,837,641	1,856,641	191,374	134,086	569,358	20,183	6,697,366	6,606,587	4,863,067	143,172	316,927	447,927		
\$500,000 under \$1,000,000.....	12,420	8,691,346	8,936,552	6,766,745	161,143	124,086	1,590,144	10,075	8,573,634	8,385,564	5,392,062	134,064	398,136	434,667		
\$1,000,000 under \$5,000,000.....	13,131	25,437,340	25,078,612	21,107,983	421,874	377,711	1,590,144	10,983	21,366,610	21,098,677	17,208,787	344,637	731,553	1,304,624		
\$5,000,000 or more.....	1,711	24,170,581	23,475,841	20,567,270	457,383	670,598	1,282,484	1,451	11,017,907	10,432,003	17,704,473	385,852	784,101	1,043,836		
Receipts not reported.....	7,622	15,609	-	-	1,852	620,537	60,345	894	11,626	-	-	596	7,018	136		
Total.....	191,910	648,964,802	632,925,330	442,193,190	19,757,114	44,411,667	98,331,333	112,393	603,431,141	583,259,473	407,234,914	18,465,435	46,976,015	89,894,387		
\$1 under \$10,000.....	9,372	50,791	36,877	33,365	1,044	14,248	34,359	3,389	16,300	9,166	4,080	621	4,188	6,984		
\$10,000 under \$25,000.....	8,283	156,063	160,151	102,551	12,445	16,138	51,749	3,225	62,325	54,895	26,107	2,728	11,891	10,140		
\$25,000 under \$50,000.....	11,958	1,458,155	1,438,973	566,753	20,301	13,647	71,120	5,980	232,372	225,733	114,797	8,599	23,875	22,095		
\$50,000 under \$100,000.....	18,647	3,200,890	3,381,908	895,908	50,506	15,004	159,004	10,318	790,591	770,005	452,651	25,831	55,579	60,047		
\$100,000 under \$200,000.....	28,304	4,200,890	4,735,248	1,138,695	56,315	40,960	203,960	19,130	2,855,981	2,801,859	1,747,552	76,707	180,773	226,180		
\$200,000 under \$500,000.....	41,690	13,553,652	13,391,786	9,330,182	352,563	377,201	1,242,239	32,282	10,543,062	10,419,776	6,933,618	272,137	899,148	1,096,657		
\$500,000 under \$1,000,000.....	35,879	18,480,650	18,258,699	13,064,172	418,485	655,798	2,022,138	21,793	15,573,716	15,388,133	10,083,749	342,848	863,137	1,096,622		
\$1,000,000 under \$5,000,000.....	31,633	65,787,657	64,935,614	47,456,755	1,339,106	3,080,131	8,335,192	27,461	57,588,713	56,851,848	41,028,749	1,121,006	3,594,302	7,037,483		
\$5,000,000 or more.....	10,283	344,849,089	330,213,772	368,411,256	17,434,487	40,482,888	85,892,717	9,193	515,812,929	507,738,060	346,126,781	16,614,544	41,659,108	80,034,915		
Receipts not reported.....	5,860	14,941	-	-	3,482	17,675	-	631	10,769	-	-	424	6,509	6,673		
Total.....	16,015	87,529,511	86,341,785	65,598,887	1,644,005	3,506,401	8,845,215	10,931	78,278,898	77,231,279	57,803,309	1,476,545	3,858,982	6,958,356		
\$1 under \$10,000.....	569	11,570	9,663	7,424	1,062	14,973	3,110	34	16,368	13,135	7,878	581	2,198	1,734		
\$10,000 under \$25,000.....	561	22,433	20,737	13,171	1,091	1620	2,215	358	25,971	24,941	14,902	1,263	1,870	1,028		
\$25,000 under \$50,000.....	1,152	86,534	81,945	56,744	3,669	16,139	6,217	398	134,102	127,503	88,990	4,531	8,813	9,203		
\$50,000 under \$100,000.....	1,469	224,221	215,708	160,193	8,677	17,012	20,642	861	782,172	771,781	442,594	23,206	35,444	43,390		
\$100,000 under \$200,000.....	2,440	1,175,052	1,119,881	817,605	31,963	19,021	77,529	2,398	1,737,529	1,707,933	1,020,882	39,719	60,000	87,461		
\$200,000 under \$500,000.....	2,408	9,109,095	9,003,147	7,004,402	195,431	232,188	645,180	3,238	7,339,755	7,253,465	5,579,543	155,051	307,450	495,025		
\$500,000 under \$1,000,000.....	1,986	75,166,757	74,135,838	56,143,094	1,349,497	7,958,461	17,958,461	1,705	68,615,459	67,696,521	50,548,770	1,232,484	3,442,196	7,320,515		
Receipts not reported.....	333	1,653	-	-	444	16,163	-	-	-	-	-	-	-	-		
Total.....	5,900	21,109,917	20,821,964	16,327,838	543,263	1,096,934	3,823,488	4,556	19,379,604	19,120,113	14,858,294	481,293	1,183,408	3,467,198		
\$1 under \$10,000.....	379	6,957	6,373	3,597	377	1,861	2,216	264	3,623	3,208	1,204	147	516	654		
\$10,000 under \$25,000.....	639	46,430	45,484	32,250	1,990	931	3,011	307	22,357	21,532	13,639	768	3,073	627		
\$25,000 under \$50,000.....	573	372,911	367,768	275,031	2,517	9,948	7,675	373	255,762	251,601	153,053	1,246	2,821	3,960		
\$50,000 under \$100,000.....	1,411	1,599,363	1,552,363	1,071,108	11,057	9,948	37,668	777	298,431	298,431	185,602	7,883	15,127	19,407		
\$100,000 under \$200,000.....	1,493	3,282,352	3,232,973	2,352,973	15,277	20,929	62,363	867	603,408	603,408	460,146	12,839	24,146	35,761		
\$200,000 under \$500,000.....	684	16,636,032	16,414,023	12,699,149	60,969	148,358	426,440	1,324	2,906,586	2,900,586	2,064,999	50,726	169,253	364,662		
\$500,000 under \$1,000,000.....	500	12,044,466	11,856,395	9,076,800	451,034	916,622	3,284,085	1,284	15,507,590	15,286,724	11,915,651	407,684	968,472	3,025,125		
Receipts not reported.....	18,253	22,904,035	22,661,325	17,332,707	185,704	845,191	3,727,472	12,820	20,781,027	20,561,946	15,635,999	162,170	965,627	3,370,199		
\$1 under \$10,000.....	346	2,056	1,901	1,321	13,337	4,590	4,590	-	-	-	-	-	-	-		
\$10,000 under \$25,000.....	356	6,208	6,208	4,723	1,377	1,377	1,377	470	18,287	18,124	9,929	645	651	2,392		
\$25,000 under \$50,000.....	986	39,792	38,388	26,050	1,545	11,076	13,824	2,435	62,672	62,880	41,217	1,496	1,844	2,092		
\$50,000 under \$100,000.....	1,947	149,837	148,249	105,131	7,894	7,888	37,687	376,918	376,918	376,918	259,511	5,111	14,961	18,818		
\$100,000 under \$200,000.....	3,250	493,199	490,813	357,101	6,090	7,138	13,824	3,032	376,847	376,847	297,271	9,762	33,928	65,408		
\$200,000 under \$500,000.....	4,256	1,347,336	1,340,446	1,007,195	14,717	15,625	19,157	5,032	1,213,457	1,213,457	967,271	10,351	43,487	139,928		
\$500,000 under \$1,000,000.....	2,354	1,707,031	1,701,144	1,297,980	11,611	12,852	16,848	3,131	1,513,950	1,513,950	1,104,456	39,590	298,127	810,943		
\$1,000,000 under \$5,000,000.....	3,432	7,112,182	7,076,581	5,467,226	44,376	229,558	939,218	5,131	6,345,727	6,345,727	5,034,456	59,590	298,127	810,943		
\$5,000,000 or more.....	845	12,044,466	11,856,395	9,076,800	104,499	288,622	2,446,482	784	11,267,689	11,095,011	8,458,987	95,411	611,308	2,255,180		
Receipts not reported.....	500	1,716	-	-	42	187	-	-	-	-	-	-	-	-		
Total.....	18,253	22,904,035	22,661,325	17,332,707	185,704	845,191	3,727,472	12,820	20,781,027	20,561,946	15,635,999	162,170	965,627	3,370,199		
\$1 under \$10,000.....	346	2,056	1,901	1,321	13,337	4,590	4,590	-	-	-	-	-	-	-		
\$10,000 under \$25,000.....	356	6,208	6,208	4,723	1,377	1,377	1,377	470	18,287	18,124	9,929	645	651	2,392		
\$25,000 under \$50,000.....	986	39,792	38,388	26,050	1,545	11,076	13,824	2,435	62,672	62,880	41,217	1,496	1,844	2,092		
\$50,000 under \$100,000.....	1,947	149,837	148,249	105,131	7,894	7,888	37,687	376,918	376,847	376,918	259,511	5,111	14,961	18,818		
\$100,000 under \$200,000.....	3,250	493,199	490,813	357,101	6,090	7,138	13,824	3,032	1,213,457	1,213,457	967,271	10,351	43,487	139,928		
\$200,000 under \$500,000.....	4,256	1,347,336	1,340,446	1,007,195	14,717	15,625	19,157	5,032	1,513,950	1,513,950	1,104,456	39,590	298,127	810,943		
\$500,000 under \$1,000,000.....	2,354	1,707,031	1,701,144	1,297,980	11,611	12,852	16,848	3,131	6,345,727	6,345,727	5,034,456	59,590	298,127	810,943		
\$1,000,000 under \$5,000,000.....	3,432	7,112,182	7,076,581	5,467,226	44,376	229,558	939,218	5,131	11,267,689	11,095,011	8,458,987	95,411	611,308	2,255,180		
\$5,000,000 or more.....	845	12,044,466	11,856,395	9,076,800	104,499	288,622	2,446,482	784	11,267,689	11,095,011	8,458,987	95,411	611,308	2,255,180		
Receipts not reported.....	500	1,716	-	-	42	187	-	-	-	-	-	-	-	-		
Total.....	18,253	22,904,035	22,661,325	17,332,707	185,704	845,191	3,727,472	12,820	20,781,027	20,561,946	15,635,999	162,170	965,627	3,370,199		
\$1 under \$10,000.....	346	2,056	1,901	1,321	13,337	4,590	4,590	-	-	-	-	-	-	-		
\$10,000 under \$25,000.....	356	6,208	6,208	4,723	1,377	1,377	1,377	470	18,287	18,124	9,929	645	651	2,392		
\$25,000 under \$50,000.....	986	39,792	38,388	26,050	1,545	11,076	13,824	2,435	62,672	62,880	41,217	1,496	1,844	2,092		
\$50,000 under \$100,000.....	1,947	149,837	148,249	105,131	7,894	7,888	37,687	376,918	376,847	376,918	259,511	5,111	1			

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income										Returns with net income			
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total (Thousand dollars)	Business (Thousand dollars)						Total (Thousand dollars)	Business (Thousand dollars)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Rubber and Plastics Products														
Total.....	5,160	13,190,802	1,934,793	3,546,409	414,949	971,340	74	3,483	1,497,374	1,497,374	8,032,186	389,730	1,016,753	1,112,761
\$1 under \$10,000.....	663	6,451	5,914	3,746	543	1728	74	711	37,407	35,402	1,197	968	3,680	1,609
\$10,000 under \$25,000.....	321	11,681	11,316	8,018	832	1,765	3,991						2,904	5,078
\$25,000 under \$50,000.....	699	51,419	46,655	35,841	1,762	1,155	3,694						46,174	31,326
\$50,000 under \$100,000.....	467	69,355	65,007	44,359	3,919	1,571	9,352						37,245	34,900
\$100,000 under \$200,000.....	1,142	398,055	398,448	274,295	10,238	3,364	47,775	1,014	28,975	27,934	16,011	878	2,904	5,078
\$200,000 under \$500,000.....	760	560,694	536,465	356,465	16,261	3,305	43,735	614	352,880	344,346	39,538	1,379	46,174	31,326
\$500,000 under \$1,000,000.....	824	1,719,672	1,701,219	1,156,444	54,555	119,110	140,622	733	1,483,802	1,469,855	98,623	45,100	144,342	144,342
\$1,000,000 under \$5,000,000.....	232	10,393,390	10,175,469	6,663,212	327,732	806,664	1,235,358	108	10,136,825	1,464,184	1,486,760	330,157	819,274	1,395,646
Receipts not reported.....	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Leather and Leather Products														
Total.....	438	5,766,179	5,664,111	4,126,376	64,111	30,110	36,111	16	1,476,151	1,476,151	8,872,208	59,270	318,259	889,066
\$1 under \$10,000.....														
\$10,000 under \$25,000.....														
\$25,000 under \$50,000.....														
\$50,000 under \$100,000.....														
\$100,000 under \$200,000.....														
\$200,000 under \$500,000.....														
\$500,000 under \$1,000,000.....														
\$1,000,000 under \$5,000,000.....														
\$5,000,000 or more.....														
Receipts not reported.....	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Stone, Clay, and Glass Products														
Total.....	8,396	14,569,263	14,227,657	9,424,161	722,344	951,210	1,311,743	24,710	13,080,493	13,080,493	8,475,010	650,855	1,044,415	1,718,774
\$1 under \$10,000.....	492	1,060	1,060	812	1,065	14,118	1,677	16	9,401	8,430	1,464	876	666	1,071
\$10,000 under \$25,000.....	44	16,397	15,971	9,104	1,065	11,940	1,931							
\$25,000 under \$50,000.....	747	61,422	59,647	46,407	3,467	11,698	1,931							
\$50,000 under \$100,000.....	1,164	116,088	111,975	103,424	10,424	11,883	1,742	48	37,754	37,754	1,341	1,909	2,534	4,409
\$100,000 under \$200,000.....	1,194	730,815	712,373	471,481	38,830	38,830	54,643	688	594,310	586,809	60,501	9,950	8,715	6,396
\$200,000 under \$500,000.....	1,377	1,118,894	1,101,111	764,680	39,968	44,354	98,871	1,736	980,032	980,032	381,210	27,396	35,363	41,356
\$500,000 under \$1,000,000.....	1,883	2,342,497	2,327,056	1,704,038	99,211	113,188	220,069	1,955	2,116,760	2,116,760	614,111	31,457	53,634	82,045
\$1,000,000 under \$5,000,000.....	1,833	9,321,967	9,123,394	6,330,811	533,384	763,503	1,314,344	1,088	8,995,763	8,995,763	1,499,350	83,572	140,634	174,232
\$5,000,000 or more.....	42	1,062	1,062	1,062	1,062	1,400	1,314,344	314	9,995,763	9,995,763	2,357,885	498,695	802,664	1,416,315
Receipts not reported.....	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Primary Metal Industries														
Total.....	4,134	4,443,842	4,364,459	3,121,813	885,229	1,140,206	1,115,061	1,034	4,140,418	4,140,418	3,825,233	4,006,419	3,357,772	3,318,776
\$1 under \$10,000.....														
\$10,000 under \$25,000.....														
\$25,000 under \$50,000.....														
\$50,000 under \$100,000.....														
\$100,000 under \$200,000.....														
\$200,000 under \$500,000.....														
\$500,000 under \$1,000,000.....														
\$1,000,000 under \$5,000,000.....														
\$5,000,000 or more.....														
Receipts not reported.....	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Fabricated Metal Products														
Total.....	23,346	37,008,105	36,423,652	25,807,834	908,924	386,087	6,327,540	16,716	34,015,197	34,015,197	3,466,815	830,120	4,504,623	5,781,075
\$1 under \$10,000.....	582	3,907	2,894	1,110	67	19,122	4,645	461	1,409	1,409	3,009	370	1,253	1,287
\$10,000 under \$25,000.....	1,047	18,818	17,986	10,816	934	1,584	4,645						3,229	3,331
\$25,000 under \$50,000.....	1,679	62,059	60,960	34,491	2,562	1,570	12,289	797	30,285	30,099	18,076	943	8,773	7,274
\$50,000 under \$100,000.....	2,135	161,900	158,921	95,989	4,955	2,167	17,989	1,195	91,728	91,181	52,172	2,211	29,592	28,584
\$100,000 under \$200,000.....	3,769	558,765	553,973	355,324	16,680	5,582	56,517	2,507	380,398	376,311	94,079	4,544	92,180	122,487
\$200,000 under \$500,000.....	5,685	1,809,671	1,793,245	1,159,317	59,614	19,522	157,952	4,583	1,482,418	1,469,715	122,703	4,544	133,066	122,487
\$500,000 under \$1,000,000.....	3,751	2,697,777	2,668,206	1,885,975	59,168	32,279	320,259	3,116	2,253,726	2,240,577	123,149	4,544	133,066	122,487
\$1,000,000 under \$5,000,000.....	3,481	7,294,334	7,104,407	5,130,407	154,632	106,874	1,172,075	3,116	6,989,676	6,989,676	1,620,325	136,827	442,871	439,871
\$5,000,000 or more.....	995	24,398,694	23,970,319	17,034,405	617,712	1,827,603	4,579,694	895	23,175,080	22,767,585	1,601,864	988,663	1,892,991	4,335,528
Receipts not reported.....	224	2,180	2,180	2,180	2,180	1,342	1,342	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 5.4.—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income						Returns with net income							
	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)
		Total (Thousand dollars)	Business (Thousand dollars)						Total (Thousand dollars)	Business (Thousand dollars)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
MANUFACTURING—Continued														
Machinery, Except Electric														
Total.....	22,993	50,475,970	48,751,844	31,208,412	1,817,632	4,662,910	11,044,653	16,017	45,443,921	44,115,373	27,688,130	1,817,632	4,662,910	9,230,000
\$1 under \$10,000.....	870	4,039	3,091	1,561	527	13,680	7,104	996	7,896	6,915	3,591	420	1,640	3,36
\$10,000 under \$25,000.....	495	18,720	16,937	10,814	2,780	15,283	4,775	596	44,223	43,559	19,228	1,725	3,743	4,033
\$25,000 under \$50,000.....	2,600	75,770	75,101	39,283	3,171	15,582	14,309	1,094	124,507	122,015	68,077	7,943	7,943	9,306
\$50,000 under \$100,000.....	4,120	201,332	197,452	121,832	10,105	17,801	18,390	1,444	422,247	417,803	230,354	17,722	34,518	30,916
\$100,000 under \$200,000.....	4,321	579,146	573,246	366,327	23,702	48,390	55,369	3,950	1,301,119	1,285,560	820,104	41,278	78,968	136,678
\$200,000 under \$500,000.....	4,104	1,606,321	1,589,206	1,046,927	51,813	49,393	34,834	3,942	3,694,251	3,643,670	2,082,166	62,543	104,563	233,364
\$500,000 under \$1,000,000.....	3,707	1,936,511	1,913,516	1,246,396	50,903	76,867	304,834	2,306	1,694,796	1,643,670	3,418,960	117,382	430,275	534,873
\$1,000,000 under \$5,000,000.....	3,127	2,243,532	2,213,567	4,159,823	145,040	362,010	1,055,242	2,581	2,842,145	2,792,805	5,418,960	1,443,385	4,316,442	2,653,063
\$5,000,000 or more.....	813	39,610,365	38,278,688	24,185,468	1,529,794	4,182,342	9,388,390	730	36,842,145	35,443,036	22,040,450	1,443,385	4,316,442	2,653,063
Receipts not reported.....	681	915		183		13,222	791	(+)	(+)					
Electrical Equipment and Supplies														
Total.....	1,116	47,211,434	46,362,206	32,146,380	1,262,185	3,142,020	9,039,041	5,241	44,131,989	43,331,369	29,735,443	1,134,007	3,205,693	5,569,143
\$1 under \$10,000.....	339	4,064	3,425	4,322	316	18,756	3,213	377	7,323	7,101	3,152	81	2,343	2,343
\$10,000 under \$25,000.....	421	3,023	2,472	7,212	403	15,681	1,771	377	7,323	7,101	3,152	81	2,343	2,343
\$25,000 under \$50,000.....	783	16,062	16,062	10,771	770	17,421	8,112	336	24,306	23,605	12,191	434	2,651	3,511
\$50,000 under \$100,000.....	1,376	56,241	53,187	36,903	3,331	12,595	13,921	934	139,855	132,607	80,308	8,544	9,123	12,511
\$100,000 under \$200,000.....	1,730	204,138	196,672	128,330	13,715	7,071	84,763	1,286	445,428	440,139	284,701	8,544	31,542	52,794
\$200,000 under \$500,000.....	1,115	654,159	644,724	406,286	15,959	9,892	58,103	1,826	569,153	562,336	385,703	17,716	34,584	75,794
\$500,000 under \$1,000,000.....	1,762	3,552,420	3,512,747	2,423,226	66,762	138,729	717,542	1,475	2,981,616	2,921,813	1,979,874	51,284	213,003	578,871
\$1,000,000 under \$5,000,000.....	917	1,308,003	1,228,879	28,602,821	1,159,030	5,036,083	8,041,216	554	39,964,111	39,213,819	26,989,508	1,111,208	3,124,159	7,669,603
\$5,000,000 or more.....	1,417	911		469		15,723	1,348	(+)	(+)					(+)
Transportation Equipment														
Total.....	4,957	93,451,681	91,957,703	68,589,052	2,330,125	7,147,122	16,135,960	3,158	89,218,581	87,767,187	65,449,906	2,250,927	7,304,555	14,300,210
\$1 under \$10,000.....	650	6,174	5,589	4,855	338	12,366	6,308	470	31,004	49,801	35,343	1,287	2,862	7,082
\$10,000 under \$25,000.....	198	13,804	13,756	3,934	574	13,290	9,828	527	283,850	280,079	133,376	8,482	23,872	31,251
\$25,000 under \$50,000.....	594	88,594	86,427	63,984	1,709	18,993	26,361	571	396,372	391,353	287,275	10,576	23,547	39,543
\$50,000 under \$100,000.....	1,243	415,008	410,958	288,670	11,673	20,965	46,868	803	1,801,590	1,774,620	1,252,874	28,817	112,891	256,273
\$100,000 under \$200,000.....	934	2,038,676	2,003,423	1,347,959	33,277	98,142	236,471	446	86,684,078	85,271,234	63,589,533	2,205,832	7,143,456	13,965,310
\$200,000 under \$5,000,000.....	489	90,441,024	88,990,112	60,350,124	2,274,234	7,028,027	15,713,726	(+)	(+)					(+)
\$5,000,000 or more.....	202	1,139		296		13,821	692	(+)	(+)					(+)
Other Manufacturing														
Total.....	16,375	97,082,414	92,253,299	59,894,422	3,485,825	7,199,200	11,855,551	11,202	92,332,682	87,606,057	56,320,260	3,323,181	7,422,689	11,108,685
\$1 under \$10,000.....	1,997	7,137	5,483	4,230	561	17,736	7,199	553	1,772	1,624	547	106	468	1,356
\$10,000 under \$25,000.....	1,067	18,559	16,307	19,138	1,524	123,782	17,007	416	7,166	6,902	3,250	117	859	2,325
\$25,000 under \$50,000.....	925	37,085	33,813	19,687	3,134	15,768	7,770	514	18,993	16,993	8,767	1,535	1,698	3,366
\$50,000 under \$100,000.....	1,750	135,393	131,063	86,809	3,908	13,620	18,329	1,125	308,125	304,571	184,394	1,526	4,430	9,386
\$100,000 under \$200,000.....	2,694	404,022	397,944	251,045	7,744	5,172	59,497	2,001	308,125	304,571	184,394	1,526	4,430	9,386
\$200,000 under \$500,000.....	3,132	966,135	956,038	653,286	18,146	29,280	130,817	1,630	769,385	761,782	502,703	13,402	19,767	37,707
\$500,000 under \$1,000,000.....	1,856	1,284,351	1,265,675	875,961	25,103	57,228	166,490	2,030	1,126,435	1,110,034	761,996	20,912	47,432	97,385
\$1,000,000 under \$5,000,000.....	1,962	3,896,947	3,852,461	2,657,166	69,807	213,907	652,044	1,786	3,524,116	3,486,681	2,384,496	61,788	242,434	567,644
\$5,000,000 or more.....	613	90,330,898	85,594,515	55,327,106	3,355,610	6,934,621	10,793,983	540	86,490,095	81,835,400	52,619,949	3,218,272	7,036,548	10,241,199
Receipts not reported.....	679	1,707		238		1,102	2,415	(+)	(+)					(+)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total.....	65,551	112,587,061	109,132,172	64,005,891	11,386,819	10,516,059	5,189,252	41,293	96,281,941	93,734,493	52,974,654	9,787,105	11,404,295	4,686,123
\$1 under \$10,000.....	7,350	47,752	30,482	13,195	10,950	17,506	1,407	2,844	28,346	13,874	3,211	3,468	9,514	690
\$10,000 under \$25,000.....	7,386	174,615	119,587	56,930	18,274	11,797	1,644	4,123	74,121	66,236	18,783	8,088	16,711	3,167
\$25,000 under \$50,000.....	7,910	303,834	285,983	146,502	33,177	14,499	5,369	6,334	167,425	157,129	70,510	16,171	23,592	3,167
\$50,000 under \$100,000.....	10,026	751,362	722,347	373,569	63,478	22,815	19,705	6,625	503,895	480,659	226,424	39,171	61,262	15,185
\$100,000 under \$200,000.....	10,124	1,481,227	1,420,592	812,467	120,227	31,385	25,607	7,175	1,017,327	993,657	545,050	86,798	94,230	15,725
\$200,000 under \$500,000.....	9,695	3,072,154	3,001,088	1,764,681	233,487	118,227	55,667	7,644	2,413,586	2,358,801	1,327,580	185,357	175,079	39,207
\$500,000 under \$1,000,000.....	4,869	3,393,643	3,329,648	2,129,712	197,933	133,156	61,644	3,939	2,769,925	2,699,925	1,599,225	153,512	173,860	46,231
\$1,000,000 under \$5,000,000.....	3,746	7,305,034	7,109,513	4,782,786	399,694	324,287	102,626	3,198	6,124,486	5,965,644	3,958,554	327,664	413,359	86,397
\$5,000,000 or more.....	1,249	96,028,446	93,112,932	53,930,049	10,306,596	9,915,671	4,911,716	1,051	83,127,557	80,964,898	45,155,317	8,965,466	10,431,184	4,478,890
Receipts not reported.....	3,197	26,494		3,003		115,680	4,867	1,359	17,683			1,410	5,504	153

Footnotes at end of table.

Table 5.4.—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts AND SANITARY SERVICES—Continued	Returns with and without net income					Returns with net income					Inventory, end-of- year (Thousand dollars)			
	Number of returns (1)	Receipts		Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of returns (8)	Receipts			Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (Thousand dollars)
		Total (Thousand dollars)	Business (Thousand dollars)						Total (Thousand dollars)	Business (Thousand dollars)				
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued														
Transportation														
Total.....	51,263	51,663,809	49,400,081	33,491,198	4,344,564	1,206,290	1,398,910	31,909	35,978,316	34,592,132	22,871,310	2,818,569	1,961,116	916,180
\$1 under \$10,000.....	5,364	35,786	23,754	10,252	8,809	19,047	672	1,912	20,439	10,155	2,047	3,126	4,771	489
\$10,000 under \$25,000.....	6,030	147,942	38,725	17,797	14,002	4,249	342	3,364	57,043	53,065	15,397	6,307	10,748	150
\$25,000 under \$50,000.....	5,987	230,302	214,700	107,797	23,401	3,900	4,101	3,323	129,249	120,313	55,463	11,400	17,876	2,677
\$50,000 under \$100,000.....	7,730	571,741	593,666	293,666	44,535	19,721	15,737	5,026	377,707	367,637	179,667	27,391	41,607	11,890
\$100,000 under \$200,000.....	7,820	1,152,881	1,100,912	658,085	88,493	22,879	14,133	5,216	789,411	744,943	341,525	58,803	66,377	7,208
\$200,000 under \$500,000.....	7,800	2,499,391	2,446,073	1,489,554	169,170	70,051	40,341	5,989	1,912,874	1,873,350	1,098,618	131,942	113,137	25,803
\$500,000 under \$1,000,000.....	4,251	2,945,068	2,892,386	1,894,032	157,706	98,754	48,447	2,407	1,366,717	1,328,859	1,470,747	118,624	126,150	34,113
\$1,000,000 under \$5,000,000.....	3,183	6,220,546	6,074,714	2,272,004	290,805	198,457	74,991	2,702	3,153,641	3,040,490	3,507,840	231,331	264,850	62,077
\$5,000,000 or more.....	888	37,839,195	35,992,485	24,733,083	3,556,952	802,383	1,198,380	704	25,157,829	24,059,115	16,123,006	2,328,434	1,313,373	771,600
Receipts not reported.....	2,210	23,957	-	-	4,636	19,057	1,766	566	17,406	-	-	1,361	1,327	153
Communication														
Total.....	7,479	27,565,839	26,926,511	13,650,645	2,959,330	4,320,069	1,659,377	4,541	27,190,762	26,567,528	13,426,882	2,910,512	5,033,070	1,649,517
\$1 under \$10,000.....	405	5,745	1,326	977	970	2,144	520	485	13,403	15,368	1,373	1,022	7,892	88
\$10,000 under \$25,000.....	624	15,258	11,238	9,929	3,115	17,196	964	399	15,979	15,368	4,667	2,760	2,942	441
\$25,000 under \$50,000.....	999	39,998	38,664	21,177	6,439	19,979	965	996	82,900	72,878	25,971	18,876	14,972	2,874
\$50,000 under \$100,000.....	1,645	132,730	118,942	66,437	14,997	11,110	3,528	1,237	174,650	170,932	72,488	28,560	19,951	4,067
\$100,000 under \$200,000.....	1,494	215,454	206,037	96,437	26,706	13,384	7,161	746	234,551	214,522	87,081	31,929	35,729	6,504
\$200,000 under \$500,000.....	877	268,227	256,751	115,079	36,613	19,954	7,161	219	170,325	159,480	67,899	19,742	31,195	4,827
\$500,000 under \$1,000,000.....	276	421,047	399,019	89,821	29,208	18,758	12,283	289	170,325	159,480	67,899	19,742	102,770	11,511
\$1,000,000 under \$5,000,000.....	344	697,624	632,520	252,986	76,361	86,723	12,283	289	568,195	545,633	234,533	65,734	102,770	11,511
\$5,000,000 or more.....	87	26,021,220	25,462,024	13,007,235	2,767,689	4,814,598	1,600,878	79	25,939,891	25,385,109	12,952,910	2,765,311	4,817,442	1,639,205
Receipts not reported.....	697	536	-	-	332	16,207	3,101	(*)	(*)	-	-	(*)	(*)	-
Electric, Gas, and Sanitary Services														
Total.....	6,810	33,357,413	32,805,580	16,864,048	4,079,325	4,289,700	2,130,965	4,842	33,112,863	32,564,833	16,676,462	4,058,024	4,410,109	4,220,426
\$1 under \$10,000.....	1,581	6,221	5,402	1,966	1,171	1,603	215	724	3,529	2,963	847	243	1,052	201
\$10,000 under \$25,000.....	702	11,713	10,992	6,276	1,157	1,150	338	482	8,153	7,818	2,530	898	1,762	280
\$25,000 under \$50,000.....	924	23,454	22,619	11,328	3,337	1,380	303	612	23,306	22,548	10,380	2,011	2,774	49
\$50,000 under \$100,000.....	650	45,681	43,713	22,899	4,304	4,204	440	603	43,288	42,347	20,786	3,623	4,683	421
\$100,000 under \$200,000.....	810	115,892	113,643	63,945	11,023	6,122	3,987	722	103,596	101,447	54,037	9,119	9,902	450
\$200,000 under \$500,000.....	342	238,244	233,244	100,848	27,704	24,222	8,165	910	276,361	270,729	141,881	24,855	26,213	6,899
\$500,000 under \$1,000,000.....	219	426,864	408,279	165,859	46,019	13,644	7,707	313	223,433	217,986	130,619	15,156	16,515	7,272
\$1,000,000 under \$5,000,000.....	275	426,864	408,279	165,859	46,019	13,644	7,707	313	223,433	217,986	130,619	15,156	16,515	7,272
\$5,000,000 or more.....	289	32,168,031	31,658,423	16,185,731	3,981,955	4,298,690	2,092,458	268	32,039,837	31,579,674	16,079,401	3,971,461	4,301,469	2,088,045
Receipts not reported.....	289	1	-	-	85	1416	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE														
Total.....	471,979	451,898,484	442,509,642	34,374,205	3,865,414	10,355,164	51,054,267	331,752	399,757,938	391,421,295	303,023,148	3,312,387	11,815,325	44,850,449
\$1 under \$10,000.....	18,076	117,709	70,908	44,009	6,169	120,340	38,696	5,308	87,706	22,438	10,406	1,447	14,268	8,773
\$10,000 under \$25,000.....	40,998	395,109	352,708	210,971	11,600	123,293	109,500	2,361	173,455	147,461	75,287	4,016	22,247	36,093
\$25,000 under \$50,000.....	36,377	1,425,601	1,338,760	768,929	36,140	30,816	232,050	11,374	696,769	639,716	353,335	14,451	56,114	100,420
\$50,000 under \$100,000.....	59,961	4,561,858	4,376,849	2,530,376	99,554	69,293	629,293	34,901	2,711,348	2,579,716	1,413,181	44,531	134,731	348,778
\$100,000 under \$200,000.....	87,167	12,882,575	12,631,568	7,869,208	193,132	265,350	1,838,417	67,375	9,335,584	9,070,584	5,234,116	134,171	359,631	1,300,301
\$200,000 under \$500,000.....	107,546	34,064,927	32,933,504	22,933,504	435,131	902,899	7,705,912	89,070	28,620,075	28,040,184	18,050,084	384,497	1,172,971	3,576,160
\$500,000 under \$1,000,000.....	59,444	42,047,217	41,314,344	30,656,437	401,557	978,379	5,370,074	57,732	36,031,268	35,413,520	23,000,000	708,979	1,482,461	4,576,801
\$1,000,000 under \$5,000,000.....	11,324	235,278,860	229,929,850	183,389,500	8,777,883	2,590,250	13,432,877	52,830	107,472,922	105,832,889	64,007,999	2,684,367	4,376,601	11,946,910
\$5,000,000 or more.....	11,868	176,907	-	-	3,689	18,050	40,817	1,509	214,572,922	209,601,229	166,508,433	2,684,367	4,376,601	22,664,675
Receipts not reported.....	11,868	176,907	-	-	3,689	18,050	40,817	1,509	214,572,922	209,601,229	166,508,433	2,684,367	4,376,601	22,664,675
Wholesale Trade														
Total.....	153,110	207,460,606	204,041,662	170,796,173	1,322,902	4,439,165	20,732,945	113,702	184,683,090	181,743,247	151,439,392	1,152,716	4,997,092	18,376,288
\$1 under \$10,000.....	8,248	60,219	29,903	17,706	2,479	14,666	18,842	2,799	36,165	11,850	4,838	778	7,072	5,121
\$10,000 under \$25,000.....	7,108	142,688	116,400	66,488	4,049	119,162	20,337	3,446	75,726	56,987	29,718	1,724	10,626	6,105
\$25,000 under \$50,000.....	10,124	415,987	368,691	196,568	9,809	1,648	53,018	5,863	246,744	214,440	106,640	5,136	28,865	26,980
\$50,000 under \$100,000.....	18,818	2,813,822	2,742,320	1,577,923	23,445	19,313	136,851	9,413	775,994	702,431	351,184	15,969	59,101	77,140
\$100,000 under \$200,000.....	29,631	9,757,562	9,584,805	6,870,661	37,721	23,189	366,259	13,762	2,084,051	2,022,382	1,200,216	78,101	118,514	254,722
\$200,000 under \$500,000.....	23,040	16,716,069	16,404,791	12,739,316	9,757,562	33,508	1,161,829	23,465	8,155,583	7,942,432	5,659,734	322,042	332,042	936,152
\$500,000 under \$1,000,000.....	29,890	59,869,933	59,862,791	49,053,474	395,276	1,217,462	14,779,514	19,972	44,948,798	44,222,148	30,931,198	1,451,066	1,499,987	1,699,887
\$1,000,000 under \$5,000,000.....	6,410	115,385,179	113,918,627	99,525,954	2,766	2,443,176	10,967,271	5,922	103,646,765	102,149,678	88,743,621	541,355	9,922,981	5,633,857
\$5,000,000 or more.....	5,596	162,388	-	-	2,766	1,507	33,473	939	99,461	-	-	1,028	11,794	9,239
Receipts not reported.....	5,596	162,388	-	-	2,766	1,507	33,473	939	99,461	-	-	1,028	11,794	9,239

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of- year (Thousand dollars)
		Total (Thousand dollars)	Business (Thousand dollars)						Total (Thousand dollars)	Business (Thousand dollars)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
General merchandise stores														
Total.....	16,616	50,984,229	48,194,252	30,153,645	673,227	2,113,900	7,904,824	12,162	48,522,795	45,845,406	28,574,526	633,982	2,190,910	7,417,606
\$1 under \$10,000.....	803	3,557	3,494	1,868	270	1,336	990	899	28,023	26,603	16,587	1,118	2,020	5,393
\$10,000 under \$25,000.....	10,662	10,965	10,662	6,464	803	11,366	2,239	373,418	79,725	50,704	930	4,019	19,977	
\$25,000 under \$50,000.....	1,121	46,823	45,364	2,105	2,105	12,018	8,577	1,071,146	1,050,174	227,544	5,052	23,993	72,026	
\$50,000 under \$100,000.....	1,626	120,341	118,071	75,784	1,576	15,697	30,393	1,071,146	1,050,174	227,544	18,045	55,460	176,154	
\$100,000 under \$200,000.....	3,142	469,593	456,939	293,443	2,696	30,393	233,563	1,808	1,265,660	1,245,015	835,011	17,924	59,746	
\$200,000 under \$500,000.....	4,087	1,326,769	1,303,342	823,853	26,696	30,393	233,563	1,808	1,265,660	1,245,015	835,011	17,924	59,746	
\$500,000 under \$1,000,000.....	1,949	1,366,986	1,344,674	902,197	20,933	52,392	749,163	2,071	4,279,964	4,157,895	2,759,496	51,370	205,476	
\$1,000,000 under \$5,000,000.....	2,278	4,663,096	4,529,774	3,007,711	59,965	199,104	749,163	2,071	4,279,964	4,157,895	2,759,496	51,370	205,476	
\$5,000,000 or more.....	606	42,975,848	40,381,932	25,014,162	552,909	1,811,530	6,592,434	538	41,422,851	38,924,026	24,018,954	539,543	1,840,198	
Receipts not reported.....	317	51	-	-	32	100	53	-	-	-	-	-	-	
Food stores														
Total.....	22,574	53,440,773	53,044,617	41,968,847	515,778	821,732	3,268,182	14,856	46,801,136	46,459,592	36,639,442	443,034	916,263	2,883,153
\$1 under \$10,000.....	333	2,264	1,804	1,017	59	1,99	105	360	5,402	5,020	2,814	128	431	13,546
\$10,000 under \$25,000.....	545	5,343	8,975	5,343	157	11,082	13,547	788	30,642	30,647	18,286	798	787	3,016
\$25,000 under \$50,000.....	1,707	70,232	67,962	44,397	2,268	11,742	7,194	1,361	109,065	103,535	69,921	2,082	3,114	3,467
\$50,000 under \$100,000.....	2,913	217,933	211,042	141,015	3,317	16,211	9,845	2,505	352,341	348,791	237,518	5,433	8,188	18,024
\$100,000 under \$200,000.....	4,073	430,361	402,982	268,278	3,000	14,024	60,886	2,888	934,637	926,950	666,966	12,822	23,397	46,971
\$200,000 under \$500,000.....	3,923	1,366,986	1,290,413	823,853	26,696	30,393	233,563	2,071	1,071,146	1,050,174	227,544	17,924	59,460	176,154
\$500,000 under \$1,000,000.....	3,561	2,563,693	2,545,425	1,304,015	23,267	131,793	400,339	2,660	7,627,641	7,568,906	6,076,893	56,728	148,051	323,936
\$1,000,000 under \$5,000,000.....	4,482	9,204,518	9,136,359	7,371,999	71,641	118,953	400,339	3,630	35,804,552	35,554,717	28,040,323	348,770	694,161	2,371,915
\$5,000,000 or more.....	725	39,501,559	39,217,797	31,005,066	386,720	673,633	2,614,000	613	(*)	(*)	(*)	(*)	(*)	(*)
Receipts not reported.....	(*)	-	-	-	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers														
Total.....	51,327	58,424,174	57,712,594	48,617,627	326,397	697,180	7,282,535	35,948	50,021,063	49,426,189	41,555,035	270,655	832,408	6,058,221
\$1 under \$10,000.....	1,401	8,358	5,104	4,587	184	1,908	3,579	414	12,485	12,485	882	49	1,789	654
\$10,000 under \$25,000.....	1,482	28,561	26,217	17,479	748	13,772	9,034	559	32,147	32,147	4,809	377	2,371	1,280
\$25,000 under \$50,000.....	2,135	88,066	82,790	57,441	1,778	17,751	21,308	903	124,718	124,718	71,964	495	2,531	8,189
\$50,000 under \$100,000.....	3,879	313,508	298,458	204,092	3,763	17,121	30,432	1,897	324,718	324,801	244,864	4,391	24,503	19,313
\$100,000 under \$200,000.....	6,817	993,850	975,422	693,427	3,382	7,013	122,947	7,965	2,548,182	2,490,126	1,558,126	28,845	24,503	80,056
\$200,000 under \$500,000.....	10,460	3,470,192	3,397,530	2,297,955	37,702	46,860	986,970	7,481	2,548,182	2,490,126	1,558,126	28,845	24,503	80,056
\$500,000 under \$1,000,000.....	9,206	6,640,585	6,640,585	4,272,264	42,493	80,586	986,970	7,241	2,548,182	2,490,126	1,558,126	28,845	24,503	80,056
\$1,000,000 under \$5,000,000.....	12,393	27,057,236	26,706,119	22,790,027	122,544	332,212	3,441,568	10,784	23,710,897	23,456,893	19,916,888	105,582	367,655	797,470
\$5,000,000 or more.....	2,447	19,735,884	19,550,369	16,782,535	98,668	246,864	2,156,223	2,175	17,605,840	17,415,235	14,954,681	86,937	266,831	1,899,516
Receipts not reported.....	1,108	1,316	-	137	1,805	316	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores														
Total.....	34,429	13,771,426	13,446,845	8,603,093	115,663	548,899	2,411,284	25,964	12,297,981	12,021,256	7,672,116	97,629	618,263	2,105,762
\$1 under \$10,000.....	417	4,500	1,446	745	49	726	504	532	11,282	7,666	3,971	129	2,612	3,826
\$10,000 under \$25,000.....	1,700	30,859	29,679	19,388	742	15,056	16,506	962	36,368	35,298	20,920	382	1,834	9,634
\$25,000 under \$50,000.....	2,402	90,617	87,450	58,269	840	17,491	32,787	3,019	232,492	225,785	138,245	2,059	11,040	28,056
\$50,000 under \$100,000.....	5,135	389,072	380,642	242,932	4,519	52,269	323,354	7,820	1,135,989	1,123,989	691,060	9,230	67,716	258,056
\$100,000 under \$200,000.....	9,550	1,387,668	1,371,971	849,558	13,252	52,269	323,354	9,035	2,806,961	2,792,956	1,760,303	21,870	116,997	358,744
\$200,000 under \$500,000.....	9,765	3,066,382	3,015,645	1,907,362	23,608	142,738	575,171	3,092	2,806,961	2,792,956	1,760,303	21,870	116,997	358,744
\$500,000 under \$1,000,000.....	3,307	2,232,069	2,220,118	1,304,721	17,538	112,987	391,335	1,314	2,476,887	2,476,887	1,520,613	19,579	125,800	403,557
\$1,000,000 under \$5,000,000.....	1,408	2,661,473	2,592,197	1,629,412	22,140	119,028	434,722	1,183	3,463,743	3,347,609	2,264,034	28,841	140,639	478,889
\$5,000,000 or more.....	212	3,904,335	3,766,697	2,540,706	32,942	135,324	539,107	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Receipts not reported.....	531	4,451	-	33	1,56	2,727	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores														
Total.....	29,097	11,652,114	11,231,259	7,421,142	92,123	278,401	1,950,537	20,408	9,748,229	9,376,260	6,190,585	72,245	363,389	1,579,188
\$1 under \$10,000.....	711	3,782	3,124	1,996	120	1,986	1,183	276	1,305	7,115	3,512	30	217	332
\$10,000 under \$25,000.....	1,435	25,491	22,937	14,000	474	12,024	8,987	467	37,618	37,297	18,729	152	1,457	3,179
\$25,000 under \$50,000.....	2,064	79,340	78,182	43,457	1,179	59	15,414	988	97,608	97,257	50,746	315	3,451	7,515
\$50,000 under \$100,000.....	3,182	250,513	244,413	141,159	4,233	3,677	44,034	1,935	338,500	338,500	184,376	2,389	9,557	24,848
\$100,000 under \$200,000.....	6,387	963,367	959,518	599,518	8,922	10,899	189,486	4,427	672,155	655,142	412,906	5,867	27,113	51,574
\$200,000 under \$500,000.....	9,541	3,036,420	2,931,627	1,944,001	26,710	67,549	244,605	7,694	2,406,406	2,406,406	1,572,023	21,243	94,584	136,574
\$500,000 under \$1,000,000.....	3,412	2,359,894	2,269,095	1,518,616	19,093	56,599	400,575	2,907	2,011,687	2,011,687	1,278,530	16,943	72,186	132,315
\$1,000,000 under \$5,000,000.....	1,762	3,043,702	2,991,892	2,091,892	18,208	86,511	476,304	1,572	2,837,813	2,837,813	1,878,665	15,921	95,607	142,026
\$5,000,000 or more.....	135	1,766,634	1,679,639	1,066,503	12,963	56,662	269,900	145	1,542,502	1,542,502	941,273	9,385	59,217	243,998
Receipts not reported.....	447	216	-	-	221	49	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 5.4.—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income						Returns with net income						
	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Receipts		Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
		Total (Thousand dollars)	Business (Thousand dollars)						Total (Thousand dollars)	Business (Thousand dollars)			
WHOLESALE AND RETAIL TRADE—Continued													
Retail Trade—Continued													
Eating and drinking places													
Total.....	99,99	1,108,754	1,100,818	5,84,817	341,800	276,116	316,763	33,432	2,955,991	9,405,768	4,400,443	10,118,200	4,910,093
\$1 under \$10,000.....	1,16	10,846	10,846	4,458	1,967	1,763	1,195	179	235	1,114	1,078	5	61
\$10,000 under \$25,000.....	1,76	62,440	62,440	24,550	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$25,000 under \$50,000.....	1,76	356,115	356,115	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$50,000 under \$100,000.....	1,982	3,009,480	3,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$100,000 under \$200,000.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$200,000 under \$500,000.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$500,000 under \$1,000,000.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$1,000,000 under \$5,000,000.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$5,000,000 or more.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
Receipts not reported.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
Other retail stores													
Total.....	7,999	2,968,870	2,964,980	17,415,603	206,642	714,503	3,885,111	50,626	22,182,662	31,416,445	14,938,799	24,912,992	871,333
\$1 under \$10,000.....	3,430	15,284	13,004	8,183	876	16,764	2,789	889	6,930	210	1,710	972	1,693
\$10,000 under \$25,000.....	3,430	67,012	67,012	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$25,000 under \$50,000.....	1,710	356,115	356,115	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$50,000 under \$100,000.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$100,000 under \$200,000.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$200,000 under \$500,000.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$500,000 under \$1,000,000.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$1,000,000 under \$5,000,000.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
\$5,000,000 or more.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
Receipts not reported.....	1,710	1,009,480	1,009,480	1,730	1,930	1,763	1,438	1,957	9,891	1,116	1,078	343	61
Wholesale and Retail Trade not Allocable													
Total.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$1 under \$10,000.....	840	4,967	4,967	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$10,000 under \$25,000.....	840	4,967	4,967	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$25,000 under \$50,000.....	840	4,967	4,967	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$50,000 under \$100,000.....	840	4,967	4,967	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$100,000 under \$200,000.....	840	4,967	4,967	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$200,000 under \$500,000.....	840	4,967	4,967	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$500,000 under \$1,000,000.....	840	4,967	4,967	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$1,000,000 under \$5,000,000.....	840	4,967	4,967	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$5,000,000 or more.....	840	4,967	4,967	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
Receipts not reported.....	840	4,967	4,967	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
FINANCE, INSURANCE, AND REAL ESTATE													
Total.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$1 under \$10,000.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$10,000 under \$25,000.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$25,000 under \$50,000.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$50,000 under \$100,000.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$100,000 under \$200,000.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$200,000 under \$500,000.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$500,000 under \$1,000,000.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$1,000,000 under \$5,000,000.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
\$5,000,000 or more.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
Receipts not reported.....	4,967	3,000,693	2,963,980	1,766,246	1,766,246	1,766,246	382,900	1,766,246	2,963,980	2,963,980	1,766,246	1,766,246	382,900
Banking													
Total.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000
\$1 under \$10,000.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000
\$10,000 under \$25,000.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000
\$25,000 under \$50,000.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000
\$50,000 under \$100,000.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000
\$100,000 under \$200,000.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000
\$200,000 under \$500,000.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000
\$500,000 under \$1,000,000.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000
\$1,000,000 under \$5,000,000.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000
\$5,000,000 or more.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000
Receipts not reported.....	1,710	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	30,300,000	30,300,000	1,710,000	1,710,000	1,710,000

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income										Returns with net income			
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total (Thousand dollars)	Business (Thousand dollars)						Total (Thousand dollars)	Business (Thousand dollars)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Credit Agencies Other Than Banks														
Total.....	54,717	16,081,182	4,019,001	749,406	77,334	835,623	339,312	2,665	14,355,744	3,795,882	680,484	240,308	1,763,399	450,011
\$1 under \$10,000.....	34,095	59,604	5,130	97	3,321	143,506	4,360	11,447	40,108	1,686	22	424	13,899	191
\$10,000 under \$25,000.....	5,591	85,227	12,563	591	1,794	148,673	754	3,563	55,917	10,497	496	424	30,523	575
\$25,000 under \$50,000.....	5,979	201,296	64,437	792	3,409	479,730	134	9,970	147,115	42,764	188	3,611	47,325	1,183
\$50,000 under \$100,000.....	6,849	479,496	173,020	1,364	6,076	493,403	388	3,555	393,414	141,463	6,121	5,516	80,478	259
\$100,000 under \$200,000.....	5,414	736,138	284,721	6,460	10,991	105,233	3,692	4,610	693,493	260,591	3,049	10,077	115,886	701
\$200,000 under \$500,000.....	3,432	1,036,278	293,839	16,746	13,927	80,827	1,173	1,951	896,591	186,450	5,632	13,014	115,886	701
\$500,000 under \$1,000,000.....	1,715	1,413,502	177,430	11,891	13,520	69,910	2,031	1,528	1,091,099	186,450	5,632	13,014	115,886	701
\$1,000,000 under \$5,000,000.....	2,013	4,139,703	523,138	16,050	51,355	195,999	15,018	1,846	3,776,711	467,722	6,140	16,517	205,361	14,161
\$5,000,000 or more.....	428	5,135,618	464,633	70,595	101,384	422,336	115,343	335	3,776,711	467,722	6,140	16,517	205,361	14,161
Receipts not reported.....	936	-	-	-	-	-	-	-	-	-	-	-	-	-
SECURITY AND COMMUNITY SERVICES—Continued														
Exchange and Service														
Total.....	2,490	7,706,636	908,411	5,749	35,513	776,541	1,714	3,400	7,706,636	908,411	3,400	3,400	80,715	1,714
\$1 under \$10,000.....	539	1,749	642	-	5	706	-	-	1,749	642	-	-	1,365	-
\$10,000 under \$25,000.....	214	1,586	1,337	-	11	1,103	-	350	1,586	1,337	-	92	3,380	-
\$25,000 under \$50,000.....	461	17,829	3,394	1,361	11	1,103	-	350	1,586	1,337	-	92	3,380	-
\$50,000 under \$100,000.....	267	17,829	3,394	1,361	11	1,103	-	350	1,586	1,337	-	92	3,380	-
\$100,000 under \$200,000.....	56	17,829	3,394	1,361	11	1,103	-	350	1,586	1,337	-	92	3,380	-
\$200,000 under \$500,000.....	369	11,901	1,901	371	1,361	11,901	-	350	1,586	1,337	-	92	3,380	-
\$500,000 under \$1,000,000.....	12	126,924	1,114	40	1,114	126,924	-	350	1,586	1,337	-	92	3,380	-
\$1,000,000 under \$5,000,000.....	113	647,854	631,083	610	13,003	523,118	1,772	111	647,854	631,083	610	13,003	523,118	1,772
Receipts not reported.....	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-
Holding and Other Investment Companies														
Total.....	33,826	8,083,855	337,133	99,546	71,949	69,143	5,500	11,311	7,982,440	302,400	85,332	54,845	6,444,136	1,745
\$1 under \$10,000.....	17,313	45,916	1,083	417	1,794	11,118	5	10,413	45,185	645	370	513	19,369	-
\$10,000 under \$25,000.....	5,368	95,764	4,446	916	3,500	49,423	137	1,400	88,000	4,388	1,953	1,005	37,447	-
\$25,000 under \$50,000.....	1,893	131,294	4,733	713	7,004	69,445	137	1,400	111,701	4,388	392	745	70,013	-
\$50,000 under \$100,000.....	1,185	158,943	10,999	7,135	4,532	69,416	3,186	1,016	135,887	2,134	813	4,621	78,013	114
\$100,000 under \$200,000.....	1,998	153,771	13,771	3,004	7,355	111,280	1,678	1,016	135,887	2,134	813	4,621	78,013	114
\$200,000 under \$500,000.....	32	13,381	41,976	301	1,878	11,643	100	301	198,316	18,224	5,552	4,621	1,747	1
\$500,000 under \$1,000,000.....	367	823,839	41,736	16,938	14,382	530,998	1,534	336	798,021	3,330	11,998	9,321	5,484,104	1,968
\$1,000,000 or more.....	339	6,302,271	242,591	64,390	31,517	383,436	311	221	6,080,279	234,039	63,592	30,311	5,484,104	1
Receipts not reported.....	3,411	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Carriers														
Total.....	5,113	69,005,392	56,811,349	34,698,114	253,009	2,141,390	95,128	3,256	6,197,871	10,639,391	30,392,000	324,506	2,444,946	47,614
\$1 under \$10,000.....	509	1,916	1,021	138	17	136	-	409	1,133	542	14	16	1,627	-
\$10,000 under \$25,000.....	281	16,633	12,078	3,317	17	970	-	303	11,403	8,511	104	105	1,627	-
\$25,000 under \$50,000.....	581	37,049	30,569	3,041	747	3,011	-	417	25,753	37,634	3,978	64	5,759	-
\$50,000 under \$100,000.....	476	64,050	52,065	1,973	719	3,011	-	346	49,730	85,942	3,978	484	6,489	-
\$100,000 under \$200,000.....	592	189,667	149,105	49,169	1,926	13,385	-	282	204,732	173,668	10,778	904	13,708	-
\$200,000 under \$500,000.....	449	322,470	275,376	115,659	1,604	3,010	-	537	1,255,082	1,110,127	486,961	6,071	101,347	-
\$500,000 under \$1,000,000.....	878	66,357,744	54,516,934	33,728,735	338,134	5,099,924	95,128	607	60,227,089	49,005,022	30,394,066	315,473	2,444,946	47,614
\$1,000,000 or more.....	817	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service														
Total.....	38,771	4,311,438	3,143,565	778,379	53,007	292,315	84	20,401	3,811,335	2,662,752	642,138	45,360	36,201	62
\$1 under \$10,000.....	4,972	23,603	20,721	938	599	357	14	4,789	1,234	11,444	344	155	10,634	14
\$10,000 under \$25,000.....	4,447	74,620	69,683	4,916	1,066	3,613	14	4,789	1,234	11,444	344	155	10,634	14
\$25,000 under \$50,000.....	6,431	213,045	202,970	10,325	3,584	17,970	48	5,136	154,577	146,792	3,781	3,233	24,893	-
\$50,000 under \$100,000.....	3,077	516,756	493,971	80,996	9,040	37,884	48	3,135	436,827	346,050	19,015	7,170	44,345	-
\$100,000 under \$200,000.....	3,037	607,258	577,016	107,844	8,316	40,084	48	1,811	545,104	516,345	5,230	8,044	42,404	-
\$200,000 under \$500,000.....	389	251,909	234,999	65,246	5,129	16,949	26	326	206,983	193,553	48,343	5,631	17,950	-
\$500,000 under \$1,000,000.....	388	267,000	230,816	62,367	5,062	16,949	14	247	206,983	193,553	48,343	5,631	17,950	-
\$1,000,000 or more.....	31	629,852	573,761	162,330	9,287	88,870	8	48	564,330	513,718	162,106	8,989	91,685	-
Receipts not reported.....	493	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income										Returns with net income			
	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income	Inventory, end-of-year
		Total (thousand dollars)	Business (thousand dollars)						Total (thousand dollars)	Business (thousand dollars)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Real Estate														
Total.....	267,874	16,475,702	7,464,742	1,952,474	2,042,938	1,443,170	418,699	161,548	12,230,985	5,186,595	1,366,863	1,316,465	2,312,434	234,254
\$1 under \$10,000.....	77,484	353,036	54,560	11,820	67,773	131,522	24,973	34,666	180,745	21,812	3,385	25,473	50,348	3,091
\$10,000 under \$25,000.....	65,641	1,016,366	282,500	51,000	164,316	42,882	43,935	22,678	431,027	141,812	27,418	106,370	100,718	10,033
\$25,000 under \$50,000.....	47,426	1,639,832	479,643	94,432	247,911	290,790	44,095	35,633	1,236,309	329,181	55,494	174,330	271,382	23,065
\$50,000 under \$100,000.....	32,146	2,422,128	886,917	170,352	391,796	296,584	50,669	29,217	1,741,843	629,886	122,169	211,134	386,035	27,003
\$100,000 under \$200,000.....	16,182	2,131,152	971,902	184,034	278,839	250,258	35,280	12,438	1,676,519	944,672	204,424	191,924	330,288	17,403
\$200,000 under \$500,000.....	7,351	2,659,363	1,413,348	349,448	322,489	231,475	16,350	4,356	1,976,519	1,076,519	240,087	116,323	347,307	10,411
\$500,000 under \$1,000,000.....	2,392	1,557,703	846,385	413,253	193,738	123,785	1,081	1,081	1,076,519	596,320	152,379	171,339	188,889	6,444
\$1,000,000 under \$5,000,000.....	1,302	2,359,947	1,357,225	413,213	278,638	185,452	96,517	490	1,723,772	976,410	310,971	284,173	4,883	4,883
\$5,000,000 or more.....	171	2,436,112	1,155,124	453,699	186,131	155,592	68,096	133	1,905,763	818,930	330,333	116,648	209,297	19,211
Receipts not reported.....	16,311				2,363		36,385							
SERVICES														
Total.....	228,898	51,046,273	48,842,750	27,970,369	3,202,060	2,021,876	2,344,985	132,006	41,029,034	39,069,483	22,300,065	2,359,825	3,083,792	1,062,529
\$1 under \$10,000.....	30,268	190,411	121,090	93,821	31,511	130,082	23,289	10,842	101,438	52,452	20,604	16,304	20,079	5,174
\$10,000 under \$25,000.....	29,392	474,442	312,176	212,176	57,263	116,715	33,391	14,976	288,306	139,516	76,371	26,909	51,611	14,141
\$25,000 under \$50,000.....	33,274	1,256,886	1,205,465	521,854	107,426	224,354	50,634	18,411	720,303	385,156	268,451	61,211	171,367	17,741
\$50,000 under \$100,000.....	35,437	2,860,354	2,747,006	1,313,239	205,450	373,356	67,824	25,447	1,822,134	1,824,945	803,501	133,725	307,511	37,544
\$100,000 under \$200,000.....	35,543	5,286,112	5,019,529	2,601,578	330,020	714,003	147,510	29,860	3,785,151	3,785,151	1,796,391	241,555	485,155	124,144
\$200,000 under \$500,000.....	29,286	9,426,555	8,909,995	4,843,782	549,811	222,144	124,033	42,033	6,454,887	6,454,887	3,769,632	278,178	331,344	144,444
\$500,000 under \$1,000,000.....	9,462	4,495,186	4,287,171	3,631,612	352,584	231,134	181,364	7,243	3,988,373	3,988,373	2,767,695	470,239	583,161	235,660
\$1,000,000 under \$5,000,000.....	7,314	10,115,881	9,666,896	5,717,947	604,726	429,234	276,459	4,416	8,447,663	8,447,663	4,767,977	720,856	1,504,465	1,207,154
\$5,000,000 or more.....	946	14,839,501	14,108,152	9,364,368	938,473	326,899	1,301,539	610	13,447,342	12,793,600	8,298,186	26,574	27,108	5,723
Receipts not reported.....	17,770				44,785		20,002		163,260					
Hotels and Other Lodging Places														
Total.....	16,951	5,330,214	4,972,012	2,330,254	403,254	263,755	88,273	9,403	4,051,387	3,654,185	1,678,418	284,565	417,775	44,144
\$1 under \$10,000.....	2,431	9,078	5,611	2,158	1,456	1,076	214	449	4,867	1,993	510	166	1,720	246
\$10,000 under \$25,000.....	2,431	46,867	43,839	17,937	7,707	4,758	2,140	449	20,505	17,036	5,501	2,262	3,382	478
\$25,000 under \$50,000.....	2,904	179,525	167,009	32,500	14,713	1,313	773	1,872	64,111	57,337	17,774	1,615	11,098	731
\$50,000 under \$100,000.....	2,910	223,721	210,112	41,544	27,847	2,759	1,915	1,813	136,111	130,375	42,444	14,774	15,098	731
\$100,000 under \$200,000.....	2,490	433,857	379,336	107,138	44,364	15,099	770	1,791	367,392	325,431	132,995	31,340	31,390	4,678
\$200,000 under \$500,000.....	2,432	770,559	702,442	333,493	66,009	55,669	13,004	374	454,557	474,237	154,563	41,868	47,139	2,930
\$500,000 under \$1,000,000.....	990	678,145	641,663	302,453	56,064	7,537	9,686	374	426,667	353,118	156,814	35,626	35,236	3,861
\$1,000,000 under \$5,000,000.....	601	1,214,121	1,140,163	544,555	76,890	52,511	15,602	435	896,127	843,790	382,674	54,634	77,597	14,964
\$5,000,000 or more.....	45	1,847,454	1,621,260	848,756	103,332	188,674	30,178	89	1,711,585	1,490,259	769,895	95,493	182,119	23,258
Receipts not reported.....	917				463		5,081							
Personal Services														
Total.....	36,444	6,088,786	5,983,878	3,262,727	296,191	262,110	213,148	24,638	4,836,296	4,751,372	2,536,873	204,379	319,435	176,143
\$1 under \$10,000.....	2,881	14,132	11,638	5,304	1,493	1,999	1,008	842	7,353	4,799	1,913	543	1,848	180
\$10,000 under \$25,000.....	4,905	86,175	80,788	36,626	7,425	4,478	1,960	2,176	40,287	37,255	13,678	3,076	3,848	248
\$25,000 under \$50,000.....	7,358	265,882	264,517	112,297	17,727	3,483	4,915	3,921	156,763	147,784	44,522	8,555	11,422	2,949
\$50,000 under \$100,000.....	8,892	642,881	634,012	314,980	35,286	18,254	18,358	5,928	277,453	260,737	22,017	28,359	28,359	12,055
\$100,000 under \$200,000.....	9,328	845,593	834,778	443,890	34,413	32,096	16,568	4,822	625,441	617,210	307,386	27,017	43,869	13,765
\$200,000 under \$500,000.....	4,486	1,379,321	1,357,687	743,010	51,394	55,745	36,053	3,654	1,046,113	1,046,113	555,020	39,341	61,837	20,587
\$500,000 under \$1,000,000.....	1,280	880,065	866,028	498,231	30,732	35,161	26,104	1,068	720,646	720,646	382,109	26,161	47,886	20,587
\$1,000,000 under \$5,000,000.....	558	1,179,380	1,157,023	677,645	45,683	74,243	51,570	615	1,068,842	1,077,869	628,109	43,093	73,931	40,123
\$5,000,000 or more.....	58	786,430	775,407	425,404	36,400	48,600	57,067	44	701,040	689,551	353,004	53,721	73,931	50,412
Receipts not reported.....	515				78	197								
Business Services														
Total.....	69,888	18,376,093	17,673,073	11,263,610	906,642	671,443	480,735	40,452	15,335,128	14,769,990	9,544,136	585,583	1,046,871	394,678
\$1 under \$10,000.....	11,499	17,895	14,444	20,463	15,170	17,875	8,373	4,803	42,852	23,022	7,091	8,846	8,507	4,076
\$10,000 under \$25,000.....	8,754	168,866	167,405	99,632	17,044	4,652	10,723	4,671	96,126	50,133	20,133	19,608	22,637	7,246
\$25,000 under \$50,000.....	10,316	397,351	378,405	134,641	30,134	4,652	9,011	6,342	240,734	236,703	78,005	19,608	33,100	5,335
\$50,000 under \$100,000.....	10,197	765,278	739,322	340,257	47,438	36,080	12,363	9,422	531,771	506,564	218,792	35,261	54,506	7,007
\$100,000 under \$200,000.....	9,695	1,413,694	1,361,274	686,470	65,626	45,910	26,669	9,945	1,031,797	994,976	449,976	48,846	84,805	25,996
\$200,000 under \$500,000.....	7,603	2,219,471	2,192,361	1,041,288	104,128	51,861	36,997	6,965	1,686,032	1,678,503	930,487	79,338	130,163	32,539
\$500,000 under \$1,000,000.....	2,822	1,939,889	1,894,343	1,176,207	78,916	51,991	27,536	2,257	1,566,803	1,571,007	931,265	67,123	183,114	75,838
\$1,000,000 under \$5,000,000.....	1,873	3,582,457	3,486,404	2,146,852	189,692	104,929	87,936	1,599	3,063,993	2,911,007	1,959,980	130,452	154,326	75,838
\$5,000,000 or more.....	305	7,602,680	7,405,305	5,286,207	330,420	386,237	227,047	263	6,893,269	6,741,237	4,083,486	169,726	431,467	212,127
Receipts not reported.....	7,025				27,944	118,190	6,635	1,114	107,311				14,425	1,548

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income						Returns with net income						Inventory, end-of-year (Thousands of dollars)	
	Number of returns	Receipts		Cost of sales and operations (Thousands of dollars)	Deprecia- tion (Thousands of dollars)	Net income (less deficit) (Thousands of dollars)	Inventory, end-of-year (Thousands of dollars)	Number of returns	Receipts		Cost of sales and operations (Thousands of dollars)	Deprecia- tion (Thousands of dollars)		Net income (Thousands of dollars)
		Total (Thousands of dollars)	Business (Thousands of dollars)						Total (Thousands of dollars)	Business (Thousands of dollars)				
SERVICES—Continued														
Automobile Services and Miscellaneous Repair Services														
Total.....	32,990	5,592,971	5,346,976	2,797,872	852,536	188,442	258,680	21,188	4,496,110	4,299,624	2,180,766	687,630	275,450	207,510
\$1 under \$10,000.....	3,465	22,745	16,256	8,230	5,607	15,552	4,512	1,029	10,406	5,289	2,149	1,994	7,768	104
\$10,000 under \$25,000.....	4,521	86,231	77,180	32,688	17,600	3,005	3,005	2,316	40,469	40,469	12,658	7,343	7,770	738
\$25,000 under \$50,000.....	4,573	181,840	167,683	72,451	24,153	4,531	17,194	2,661	100,589	97,312	33,199	14,039	22,934	3,416
\$50,000 under \$100,000.....	6,363	436,208	407,784	235,616	50,169	9,667	17,194	4,315	318,794	307,373	138,463	36,410	22,934	6,907
\$100,000 under \$200,000.....	4,361	907,238	887,177	510,949	76,981	33,652	41,344	6,917	708,045	689,789	381,454	61,557	33,036	33,036
\$200,000 under \$500,000.....	1,195	1,438,641	1,390,991	762,763	177,609	53,137	72,251	4,022	1,261,757	1,196,858	654,774	150,972	66,401	66,401
\$500,000 under \$1,000,000.....	588	855,991	822,891	483,147	126,654	26,682	30,045	976	706,219	677,578	390,893	101,388	34,817	46,010
\$1,000,000 under \$5,000,000.....	122	990,382	955,903	455,978	185,941	41,428	42,512	529	870,487	838,934	403,861	136,372	54,446	38,140
\$5,000,000 or more.....	966	598,184	561,111	236,050	181,886	24,388	30,602	22	476,622	449,032	163,377	150,655	30,724	13,383
Receipts not reported.....		25,511			13,836	232	51	401	15,222	-		6,900	1,352	51
Amusement and Recreation Services														
Total.....	31,858	7,824,847	7,136,081	4,015,916	591,174	320,155	1,125,227	15,686	6,115,718	5,591,794	3,029,489	459,217	547,496	1,017,228
\$1 under \$10,000.....	5,740	43,918	22,457	16,913	8,901	115,141	6,562	1,709	34,452	8,749	6,101	3,714	2,891	283
\$10,000 under \$25,000.....	4,457	86,851	72,981	32,869	10,426	11,430	5,495	1,737	34,758	28,479	11,837	1,726	4,348	3,160
\$25,000 under \$50,000.....	4,103	178,671	150,755	77,572	17,413	1,068	7,976	2,669	108,552	86,133	40,378	1,917	13,916	1,949
\$50,000 under \$100,000.....	4,327	327,941	300,935	147,101	32,465	4,798	29,213	3,230	188,961	168,054	74,845	16,996	17,149	2,908
\$100,000 under \$200,000.....	4,610	732,113	656,402	329,277	53,095	15,380	29,213	3,230	523,434	460,694	239,153	34,613	41,949	24,797
\$200,000 under \$500,000.....	4,320	1,424,893	1,317,413	714,821	90,353	18,844	22,289	3,949	954,233	902,202	451,592	54,975	75,706	55,724
\$500,000 under \$1,000,000.....	762	528,839	495,750	270,716	27,058	39,101	18,098	524	385,627	358,943	171,997	20,751	42,764	15,897
\$1,000,000 under \$5,000,000.....	675	1,328,873	1,249,843	780,819	80,050	86,622	32,094	485	1,159,084	1,031,322	555,549	59,524	125,313	22,905
\$5,000,000 or more.....	122	963,459	927,695	1,658,738	270,525	20,896	938,555	107	2,728,388	2,547,218	1,498,117	257,210	218,241	89,223
Receipts not reported.....	2,741	9,489	-	-	1,123	1,444	147	392	8,420	-	-	531	5,219	-
Other Services														
Total.....	40,823	7,833,357	7,530,650	4,299,990	182,203	315,971	178,422	22,640	6,194,415	5,982,512	3,329,883	138,451	476,765	117,821
\$1 under \$10,000.....	5,965	28,583	13,029	10,523	2,315	18,849	2,244	2,013	11,808	8,610	2,880	1,041	3,345	561
\$10,000 under \$25,000.....	4,325	32,404	23,209	32,404	3,001	1,098	3,556	4,008	48,661	36,538	12,304	1,294	9,987	2,053
\$25,000 under \$50,000.....	4,345	163,660	154,536	65,633	4,321	6,302	3,251	2,134	85,235	80,833	29,332	2,532	15,374	1,031
\$50,000 under \$100,000.....	5,499	423,365	394,941	197,921	12,351	12,491	9,479	2,454	299,301	286,063	128,194	7,996	27,409	7,869
\$100,000 under \$200,000.....	6,159	895,868	844,074	444,070	25,881	33,594	16,009	6,870	698,731	685,618	332,792	19,682	54,934	11,958
\$200,000 under \$500,000.....	5,989	1,903,771	1,881,588	997,310	50,558	65,798	17,659	4,597	1,466,693	1,425,817	742,710	38,188	104,660	10,298
\$500,000 under \$1,000,000.....	2,253	1,612,257	1,566,491	930,834	35,205	70,642	40,945	1,844	1,296,441	1,261,725	726,154	27,126	89,587	25,348
\$1,000,000 under \$5,000,000.....	922	1,610,668	1,571,464	1,012,138	32,270	69,471	44,723	753	1,327,060	1,295,025	827,762	25,964	90,548	40,296
\$5,000,000 or more.....	91	1,036,764	971,524	609,153	15,910	74,104	28,090	85	936,418	876,283	535,309	13,585	79,129	14,311
Receipts not reported.....	5,305	44,505	-	-	1,291	18,980	7,488	382	24,067	-	-	1,043	1,792	4,076

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Negative amount.
NOTE: Estimates are rounded and may not add to totals.

"Nature of business not allocable" is not listed separately because of high sampling variability; however, it is included in the appropriate totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts." See text for explanatory statements and "Description of the Samples and Limitations of the Data."

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES

	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
Alabama	1,214	369,249	16,232	9,311	1,391,566	31,424						
Alaska	(*)	(*)	(*)	351	59,632	4,691						
Arizona	173	2,275	15,435									
Arkansas	111,701	25,764,794	1,336,688	1,117,301	214,676	676						
California	45,097	15,155,240	1,130,688	357	96,507	12,423						
Colorado	13,707	215,707	113,169	475	113,169	3,099						
Connecticut	14,510	1,110,818	52,741	158,700	158,700	12,574						
Delaware	10,060	8,940,000	1,000,000	183	41,182	1,245						
District of Columbia	401,734	34,224,000	1,000,000	640	1,000,000	16,958						
Florida	110,000	15,100,000	1,100,000	1,100,000	137,998	4,506						
Georgia	131,150	15,000,000	1,400,000	1,400,000	12,932							
Hawaii	1,000	11,000,000	110,000	400	53,140	2,330						
Idaho	1,000	11,000,000	110,000	400	53,140	2,330						
Illinois	1,000	11,000,000	110,000	400	53,140	2,330						
Indiana	1,000	11,000,000	110,000	400	53,140	2,330						
Iowa	1,000	11,000,000	110,000	400	53,140	2,330						
Kansas	1,000	11,000,000	110,000	400	53,140	2,330						
Kentucky	1,000	11,000,000	110,000	400	53,140	2,330						
Louisiana	1,000	11,000,000	110,000	400	53,140	2,330						
Maine	1,000	11,000,000	110,000	400	53,140	2,330						
Maryland	1,000	11,000,000	110,000	400	53,140	2,330						
Massachusetts	1,000	11,000,000	110,000	400	53,140	2,330						
Michigan	1,000	11,000,000	110,000	400	53,140	2,330						
Minnesota	1,000	11,000,000	110,000	400	53,140	2,330						
Mississippi	1,000	11,000,000	110,000	400	53,140	2,330						
Missouri	1,000	11,000,000	110,000	400	53,140	2,330						
Montana	1,000	11,000,000	110,000	400	53,140	2,330						
Nebraska	1,000	11,000,000	110,000	400	53,140	2,330						
Nevada	1,000	11,000,000	110,000	400	53,140	2,330						
New Hampshire	1,000	11,000,000	110,000	400	53,140	2,330						
New Jersey	1,000	11,000,000	110,000	400	53,140	2,330						
New Mexico	1,000	11,000,000	110,000	400	53,140	2,330						
New York	1,000	11,000,000	110,000	400	53,140	2,330						
North Carolina	1,000	11,000,000	110,000	400	53,140	2,330						
North Dakota	1,000	11,000,000	110,000	400	53,140	2,330						
Ohio	1,000	11,000,000	110,000	400	53,140	2,330						
Oklahoma	1,000	11,000,000	110,000	400	53,140	2,330						
Oregon	1,000	11,000,000	110,000	400	53,140	2,330						
Pennsylvania	1,000	11,000,000	110,000	400	53,140	2,330						
Rhode Island	1,000	11,000,000	110,000	400	53,140	2,330						
South Carolina	1,000	11,000,000	110,000	400	53,140	2,330						
South Dakota	1,000	11,000,000	110,000	400	53,140	2,330						
Tennessee	1,000	11,000,000	110,000	400	53,140	2,330						
Texas	1,000	11,000,000	110,000	400	53,140	2,330						
Utah	1,000	11,000,000	110,000	400	53,140	2,330						
Vermont	1,000	11,000,000	110,000	400	53,140	2,330						
Virginia	1,000	11,000,000	110,000	400	53,140	2,330						
Washington	1,000	11,000,000	110,000	400	53,140	2,330						
West Virginia	1,000	11,000,000	110,000	400	53,140	2,330						
Wisconsin	1,000	11,000,000	110,000	400	53,140	2,330						
Wyoming	1,000	11,000,000	110,000	400	53,140	2,330						

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Delaware			Florida			Georgia			Hawaii		
All industries.....	6,064	750,118	96,346	63,917	3,061,238	256,567	4,053	1,111,111	132,575	3,213	91,409	16,143
Agriculture, forestry, and fisheries.....	4	844	181	3,468	391,061	17,019	11	11,111	1,000	(-)	(-)	(-)
Mining.....	(*)	(*)	(*)	16	49,439	2,074	(-)	(-)	(-)	-	-	-
Contract construction.....	361	45,056	980	4,454	310,561	10,527	1,121	48,000	5,000	698	132,613	3,242
General contractors.....	133	26,339	498	2,166	4,846	425	1,111	261,500	19,330	264	55,439	4,158
Special trade contractors.....	127	18,717	582	2,288	491,095	10,102	1,070	31,113	1,998	434	77,174	1,915
Manufacturing.....	430	95,516	662	4,982	829,077	11,846	1,952	429,130	4,400	317	65,301	1,392
Transportation, communication, electric, gas, and sanitary services.....	504	72,131	1,303	2,321	342,408	13,640	601	115,000	5,002	125	33,207	1,136
Wholesale and retail trade.....	1,451	274,445	9,553	16,913	3,390,352	74,554	8,079	1,184,116	53,000	1,571	311,003	9,905
Wholesale trade.....	195	59,196	1,352	4,480	944,286	19,055	4,386	611,630	13,352	365	90,839	2,186
Retail trade.....	1,056	115,449	7,201	11,199	1,404,044	54,543	3,692	1,572,486	40,648	906	195,896	7,017
Automotive dealers and service stations.....	(*)	(*)	(*)	1,755	564,794	1,378	954	207,244	2,696	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	(*)	(*)	(*)	1,430	297,774	7,303	1,011	122,213	3,000	(*)	(*)	(*)
Eating and drinking places.....	264	19,676	1,600	4,050	314,999	6,592	371	30,986	1,315	342	17,564	1,069
Other retail trade.....	658	156,340	3,894	6,874	1,214,780	43,275	3,317	931,117	11,094	930	127,796	1,499
Wholesale and retail trade not allocable.....	-	-	-	234	44,421	951	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate.....	1,669	209,229	46,231	20,166	373,650	101,222	7,113	467,014	51,113	1,096	99,465	1,465
Finance.....	1,449	163,752	41,165	17,534	307,746	39,809	4,046	433,431	25,057	616	16,935	1,248
Banking.....	(*)	(*)	(*)	225	113,545	10,029	327	111,503	17,292	-	-	-
Credit agencies other than banks.....	499	137,110	19,133	4,834	11,277	11,449	1,149	97,513	4,035	350	9,954	13,500
Other finance.....	431	23,692	12,861	1,474	4,276	18,368	569	10,000	3,721	264	6,981	1,252
Insurance.....	162	13,710	1,419	1,419	30,111	3,165	809	30,774	4,078	(*)	(*)	(*)
Insurance carriers.....	15	5,000	11	1,9	5,687	509	89	1,933	769	(*)	(*)	(*)
Insurance agents, brokers, and service.....	147	7,433	316	1,301	23,424	6,656	720	37,841	3,309	(*)	(*)	(*)
Real estate.....	1,057	33,020	3,334	14,203	511,583	54,855	4,263	187,059	25,788	1,450	74,743	3,506
Operators, except developers, and lessors of buildings.....	724	17,969	1,064	1,368	268,194	24,264	4,555	115,428	16,149	820	49,281	6,989
Other real estate.....	333	15,051	1,266	6,335	43,389	30,591	1,707	1,631	9,639	630	25,461	13,423
Services.....	1,025	46,512	1,155	11,495	1,111,000	41,358	3,498	392,341	1,327	878	129,863	1,278
Personal services.....	204	8,339	1,049	1,644	13,495	4,117	574	11,341	1,664	132	25,953	1,209
Business services.....	361	7,807	1,311	2,370	81,000	7,472	978	11,000	1,304	289	61,354	718
Automobile services and miscellaneous repair services.....	(*)	(*)	(*)	1,132	2,351	1,717	476	11,321	705	117	6,528	172
Amusement and recreation services.....	(*)	(*)	(*)	1,111	108,000	5,744	504	3,738	1,445	141	17,842	1,871
Other services.....	336	16,135	1,184	9,011	67,620	12,310	758	11,000	317	200	18,586	50
Nature of business not allocable.....	(*)	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
	Idaho			Illinois			Indiana			Iowa		
All industries.....	4,607	763,169	10,663	67,732	12,185,793	518,634	28,681	4,771,185	180,858	15,941	2,786,790	112,561
Agriculture, forestry, and fisheries.....	559	47,208	10,600	771	84,425	14,007	670	56,002	1,005	367	63,232	1,907
Mining.....	(*)	(*)	(*)	362	54,009	11,948	100	30,003	1,259	(*)	(*)	(*)
Contract construction.....	183	46,963	137	5,240	1,431,444	44,007	2,370	495,000	13,040	1,031	192,840	1,942
General contractors.....	134	23,367	140	1,306	256,234	3,944	792	177,944	1,082	432	97,462	493
Special trade contractors.....	(*)	(*)	(*)	3,475	880,908	10,828	1,578	317,054	14,028	549	95,378	1,449
Manufacturing.....	268	75,211	11,501	2,623	2,315,347	3,590	2,145	811,697	38,132	1,026	367,078	12,735
Transportation, communication, electric, gas, and sanitary services.....	288	31,798	1,127	4,315	696,140	14,080	1,225	183,000	736	614	97,647	2,059
Wholesale and retail trade.....	1,481	416,149	14,400	10,267	9,921,101	124,895	8,369	4,316,363	67,103	4,673	1,458,062	37,382
Wholesale trade.....	560	161,165	4,951	6,903	1,704,947	41,421	4,346	624,131	17,339	1,188	436,408	8,000
Retail trade.....	903	249,726	9,449	14,293	3,170,091	83,478	4,023	1,692,232	49,764	3,485	973,669	20,657
Automotive dealers and service stations.....	176	89,925	1,006	1,517	428,861	6,017	573	277,224	2,066	406	144,297	501
Furniture, home furnishings, and equipment stores.....	(*)	(*)	(*)	1,155	448,958	7,404	532	138,423	3,058	384	84,392	5,269
Eating and drinking places.....	141	12,311	311	3,014	643,144	17,941	1,521	250,212	14,571	510	92,696	1,231
Other retail trade.....	489	105,115	7,363	6,108	1,347,130	54,366	3,399	905,662	28,920	2,146	652,284	15,118
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	171	57,463	786	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate.....	1,149	76,223	12,971	17,706	1,368,942	106,196	3,349	513,238	48,757	5,139	412,046	43,746
Finance.....	180	9,558	1,567	3,556	661,570	99,536	2,194	271,625	23,388	2,163	290,533	3,820
Banking.....	(*)	(*)	(*)	1,016	272,884	29,377	301	124,721	15,768	616	182,932	22,817
Credit agencies other than banks.....	(*)	(*)	(*)	2,857	300,618	41,457	1,178	129,342	1,450	1,109	97,885	10,718
Other finance.....	101	991	558	1,683	88,068	28,702	716	17,062	6,670	9	9,696	4,285
Insurance.....	107	14,692	1,310	1,429	178,154	13,141	719	67,655	5,603	545	29,042	1,208
Insurance carriers.....	69	4,399	719	198	40,330	12,387	(*)	(*)	(*)	138	14,103	1,321
Insurance agents, brokers, and service.....	(*)	(*)	(*)	1,230	137,824	15,438	680	52,086	7,939	358	14,939	2,113
Real estate.....	862	53,573	11,085	10,022	529,118	93,519	3,336	183,998	19,266	2,431	92,471	11,134
Operators, except developers, and lessors of buildings.....	500	24,458	1,516	7,779	349,531	52,331	3,888	130,365	14,501	1,750	58,185	3,207
Other real estate.....	362	29,115	9,569	2,243	180,687	31,188	1,547	53,633	4,765	731	34,286	2,927
Services.....	1,13	68,337	1,655	10,692	1,502,300	11,490	4,453	446,962	14,629	2,178	179,363	10,630
Personal services.....	(*)	(*)	(*)	1,339	196,552	6,460	928	129,213	3,323	436	65,841	4,071
Business services.....	258	29,017	2,666	2,871	395,409	19,645	1,243	111,632	4,037	527	20,869	1,968
Automobile services and miscellaneous repair services.....	(*)	(*)	(*)	1,483	253,407	8,623	992	78,506	4,040	334	31,345	1,765
Amusement and recreation services.....	(*)	(*)	(*)	1,399	165,222	1,381	906	42,728	1,132	329	22,037	1,150
Other services.....	(*)	(*)	(*)	3,606	491,510	27,143	785	84,878	3,361	551	39,271	2,206
Nature of business not allocable.....	-	-	-	238	1,022	1,289	-	-	-	(*)	-	(*)

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Select an industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Kansas			Kentucky			Louisiana			Maine		
All industries.....	11,871	1,958,464	76,894	14,572	2,445,341	101,982	23,415	3,524,845	121,454	6,499	1,221,643	44,006
Agriculture, forestry, and fisheries.....	351	59,509	11,225	305	27,662	2,202	718	90,295	7,971	180	34,436	189
Mining.....	313	29,976	1,682	353	86,952	1,991	774	117,915	3,609	(*)	(*)	(*)
Contract construction.....	771	195,339	6,846	1,304	278,965	11,210	1,901	368,182	2,521	389	97,994	1,489
General contractors.....	370	92,131	2,336	530	103,605	2,502	985	220,119	2,994	169	43,653	1,498
Special trade contractors.....	401	103,208	4,510	774	175,360	8,708	916	148,063	1,427	221	54,341	19
Manufacturing.....	1,032	235,156	11,703	1,079	365,330	8,279	1,489	234,774	2,486	841	178,287	5,505
Transportation, communication, electric, gas, and sanitary services.....	711	116,782	7,497	871	81,172	8,025	1,319	167,836	7,371	294	45,951	3,758
Wholesale and retail trade.....	2,974	806,334	10,499	3,927	1,101,858	33,114	7,166	1,636,567	40,196	2,394	731,586	17,495
Wholesale trade.....	740	311,103	2,466	988	295,000	14,932	1,834	400,648	10,877	506	142,599	3,617
Retail trade.....	2,174	490,179	7,973	2,924	794,669	17,828	5,312	1,222,445	28,796	1,888	588,987	13,878
Automotive dealers and service stations.....	644	197,401	5,182	519	209,816	3,274	1,087	361,166	4,837	453	192,157	2,064
Furniture, home furnishings, and equipment stores.....	165	41,540	1,397	189	41,862	876	563	87,176	1,175	(*)	(*)	(*)
Eating and drinking places.....	92	18,449	13	304	59,967	1,106	370	48,922	1,597	239	41,528	4,113
Other retail trade.....	1,272	232,793	4,191	1,912	483,024	14,784	3,292	725,181	23,381	1,120	333,616	7,353
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
Finance, insurance, and real estate.....	1,605	329,676	37,038	4,152	277,468	33,378	6,166	413,146	45,521	1,652	80,395	15,234
Finance.....	1,332	213,037	6,217	1,042	156,949	19,404	2,051	200,221	18,953	547	37,466	4,225
Banking.....	537	142,902	18,394	280	96,338	14,705	190	69,899	8,311	(*)	(*)	(*)
Credit agencies other than banks.....	700	59,874	4,687	471	56,800	2,894	1,243	114,313	4,946	228	15,778	791
Other finance.....	(*)	(*)	(*)	291	5,811	805	618	16,009	5,686	287	3,302	1,817
Insurance.....	412	30,404	2,578	585	38,463	2,929	488	64,114	5,944	119	12,353	2,672
Insurance carriers.....	(*)	(*)	(*)	93	1,317	218	72	19,570	144	14	3,374	129
Insurance agents, brokers, and service.....	367	19,613	2,855	492	26,146	3,147	415	44,544	5,988	105	8,978	2,701
Real estate.....	1,861	86,235	8,243	2,525	82,056	11,045	3,628	148,811	20,624	986	30,577	8,337
Operators, except developers, and lessors of buildings.....	1,321	56,338	4,848	1,571	36,482	4,688	2,011	79,207	13,890	755	25,529	8,058
Other real estate.....	540	29,897	3,395	954	45,574	6,357	1,617	69,604	6,734	231	5,048	279
Services.....	2,054	182,783	5,213	2,488	225,974	3,830	3,633	496,130	12,021	669	47,727	28
Personal services.....	370	27,283	300	333	36,750	1,661	600	58,785	4,452	(*)	(*)	(*)
Business services.....	634	53,902	2,664	715	43,480	1,787	1,199	140,011	5,762	339	651	328
Automobile services and miscellaneous repair services.....	432	12,748	879	317	39,586	1,265	654	106,764	12,523	(*)	(*)	(*)
Amusement and recreation services.....	242	23,001	1,769	268	10,430	573	318	27,036	1,807	(*)	(*)	(*)
Other services.....	376	65,849	2,399	856	95,728	2,118	862	161,534	5,137	169	19,498	1,586
Nature of business not allocable.....	(*)	(*)	-	(*)	-	(*)	248	-	1242	(*)	(*)	(*)
	Maryland			Massachusetts			Michigan			Minnesota		
All industries.....	32,452	4,813,947	108,612	55,305	8,468,803	222,033	42,431	8,097,009	211,883	22,855	3,992,228	104,635
Agriculture, forestry, and fisheries.....	415	35,690	1,187	728	74,551	1,182	438	34,388	331	681	55,129	1,206
Mining.....	158	15,267	13,908	(*)	(*)	(*)	172	37,983	1,553	(*)	(*)	(*)
Contract construction.....	2,683	507,166	4,332	5,323	950,688	24,198	4,340	1,098,066	24,054	2,172	337,381	7,717
General contractors.....	1,280	145,472	1,985	2,399	481,226	14,725	1,257	389,603	6,749	944	143,904	3,038
Special trade contractors.....	1,403	311,694	6,317	2,925	469,462	9,473	2,084	708,463	17,305	1,227	193,477	4,679
Manufacturing.....	2,140	539,024	2,608	6,687	1,634,864	28,388	5,804	1,539,552	26,981	2,394	600,917	1,737
Transportation, communication, electric, gas, and sanitary services.....	1,347	186,916	3,448	2,093	301,742	9,795	1,423	265,512	7,395	1,037	187,601	13,471
Wholesale and retail trade.....	9,057	2,092,971	38,768	20,062	3,971,996	64,999	12,189	3,426,124	65,643	6,789	1,916,858	32,718
Wholesale trade.....	1,976	514,826	9,170	4,591	1,245,404	19,341	4,000	1,077,375	23,444	1,916	535,576	9,258
Retail trade.....	6,842	1,525,653	28,198	15,468	2,726,054	45,645	8,021	2,307,331	41,920	4,787	1,366,551	23,193
Automotive dealers and service stations.....	1,049	203,770	4,396	1,275	318,623	1,033	1,194	442,185	271	798	340,975	3,288
Furniture, home furnishings, and equipment stores.....	594	185,790	2,918	537	140,311	2,989	708	248,759	5,367	744	173,034	3,510
Eating and drinking places.....	1,796	297,546	1,317	4,488	533,286	8,705	1,201	232,583	4,562	552	132,471	5,479
Other retail trade.....	3,354	838,547	20,201	9,167	1,733,834	32,918	4,918	1,383,804	31,720	2,693	720,071	10,916
Wholesale and retail trade not allocable.....	238	52,492	1,400	(*)	(*)	(*)	168	41,418	279	(*)	(*)	(*)
Finance, insurance, and real estate.....	10,472	695,105	42,382	12,638	707,481	80,961	10,167	592,681	66,847	5,828	519,689	43,593
Finance.....	1,158	234,902	18,625	2,375	205,088	32,045	1,877	183,878	6,485	2,149	277,575	29,418
Banking.....	76	34,265	3,893	110	58,227	4,730	209	97,074	2,810	552	162,718	13,398
Credit agencies other than banks.....	1,168	171,272	10,612	806	77,971	15,931	920	60,421	13,483	1,074	86,712	6,292
Other finance.....	914	19,365	4,120	1,460	68,890	33,446	748	26,383	7,158	523	28,145	9,728
Insurance.....	700	91,205	5,774	1,083	81,312	3,405	1,632	82,310	4,349	608	80,544	4,228
Insurance carriers.....	52	11,419	177	(*)	(*)	(*)	23	8,494	1,577	81	48,510	1,129
Insurance agents, brokers, and service.....	647	79,786	5,597	1,019	73,186	3,136	1,609	73,816	4,926	527	32,034	3,099
Real estate.....	6,614	378,998	17,983	9,180	421,081	45,511	6,659	326,493	56,013	3,071	161,570	9,947
Operators, except developers, and lessors of buildings.....	4,557	278,081	18,919	7,297	343,482	40,571	4,130	171,914	24,527	2,031	114,640	9,425
Other real estate.....	2,058	100,917	1,936	1,883	77,599	4,940	2,529	154,579	31,486	1,040	46,930	522
Services.....	5,923	736,390	23,080	7,569	824,057	14,679	7,680	1,092,182	20,854	3,725	355,611	3,050
Personal services.....	907	133,024	3,500	1,393	139,933	3,952	734	143,895	4,706	544	41,477	385
Business services.....	2,098	182,155	8,468	1,785	215,947	11,139	2,274	267,397	13,383	1,041	92,068	1,116
Automobile services and miscellaneous repair services.....	1,036	155,272	1,717	967	69,031	6,199	1,533	210,912	10,917	597	43,903	717
Amusement and recreation services.....	718	89,923	7,880	1,084	122,746	3,183	1,055	139,571	502	521	43,328	15,695
Other services.....	1,165	176,016	1,515	2,341	276,400	2,484	2,084	330,407	8,112	1,022	134,835	6,527
Nature of business not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Mississippi			Missouri			Montana			Nebraska		
All industries.....	8,859	1,504,661	58,012	34,582	5,759,927	264,365	5,422	895,400	27,832	10,336	1,754,936	76,736
Agriculture, forestry, and fisheries.....	500	79,536	4,899	671	160,641	14,242	1,001	87,178	1,683	979	105,434	7,269
Mining.....	181	24,555	592	178	10,343	1,320	74	5,241	1,466	(*)	(*)	(*)
Contract construction.....	391	113,079	1,734	2,290	542,354	14,220	193	100,740	11,117	474	103,383	1,225
General contractors.....	147	54,113	389	715	181,437	2,033	100	41,879	1,117	259	52,405	1,065
Special trade contractors.....	244	58,966	1,345	1,575	360,917	12,187	(*)	(*)	(*)	215	50,978	1,190
Manufacturing.....	717	178,085	7,162	3,096	868,841	29,935	181	23,219	478	618	151,226	4,020
Transportation, communication, electric, gas, and sanitary services.....	728	79,947	4,118	1,315	214,204	8,276	226	32,463	1,134	315	80,544	9,246
Wholesale and retail trade.....	2,360	665,534	18,083	8,956	2,468,324	64,457	1,430	528,290	7,554	3,246	953,916	18,110
Wholesale trade.....	641	132,940	3,404	2,794	714,819	14,740	350	139,198	4,320	1,100	288,240	1,840
Retail trade.....	1,700	521,770	14,393	6,099	1,745,291	49,569	1,080	389,092	3,234	2,146	665,676	18,950
Automotive dealers and service stations.....	462	127,934	2,244	966	395,993	7,219	237	115,104	1,788	420	112,936	1,621
Furniture, home furnishings, and equipment stores.....	105	30,307	1,483	526	131,699	4,301	(*)	(*)	(*)	194	76,410	1,594
Eating and drinking places.....	(*)	(*)	(*)	795	162,452	5,491	-	-	-	237	80,912	2,700
Other retail trade.....	1,000	340,465	9,058	2,813	1,055,147	32,558	753	253,212	3,812	1,295	395,418	13,035
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Finance, insurance, and real estate.....	2,540	190,868	15,442	12,629	883,940	113,561	1,579	65,695	6,452	3,061	209,806	30,996
Finance.....	897	102,234	3,921	4,651	503,754	76,547	292	40,440	4,661	752	113,776	16,241
Banking.....	194	67,432	6,457	530	160,480	21,483	154	29,766	2,944	379	85,828	13,430
Credit agencies other than banks.....	629	34,987	1,800	3,082	299,084	37,052	70	8,364	406	251	25,480	1,532
Other finance.....	75	415	264	1,039	44,190	18,012	69	2,310	1,311	121	2,468	1,279
Insurance.....	359	38,513	2,125	1,017	86,981	6,514	35	2,589	541	549	27,708	4,046
Insurance carriers.....	31	4,791	336	94	19,657	311	5	854	1,131	29	7,019	369
Insurance agents, brokers, and service.....	328	33,722	1,789	923	67,324	6,203	(*)	(*)	(*)	520	20,689	3,677
Real estate.....	1,284	55,521	9,396	6,961	293,205	30,500	1,252	22,666	1,250	1,760	68,322	10,709
Operators, except developers, and lessors of buildings.....	839	34,722	6,989	4,616	174,333	17,848	987	16,115	1,773	1,208	45,105	11,740
Other real estate.....	444	20,799	2,407	2,345	118,872	12,652	264	6,551	1,323	552	23,217	1,031
Services.....	1,443	167,057	5,982	5,352	608,910	37,028	673	52,574	1,120	1,552	143,972	6,943
Personal services.....	206	27,682	3,669	984	125,891	7,570	160	7,388	1,136	247	24,312	2,031
Business services.....	586	51,068	1,642	1,378	180,556	14,259	(*)	(*)	(*)	475	31,185	762
Automobile services and miscellaneous repair services.....	217	34,108	722	607	87,007	2,906	-	-	-	232	67,797	5,500
Amusement and recreation services.....	(*)	(*)	(*)	1,046	84,419	6,283	213	8,490	1,556	177	3,851	1,534
Other services.....	302	37,400	1,353	1,337	130,437	6,010	241	29,699	470	420	16,827	1,836
Nature of business not allocable.....	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-
	Nevada			New Hampshire			New Jersey			New Mexico		
All industries.....	4,292	456,215	13,414	5,944	866,961	29,587	76,286	10,156,747	275,147	5,163	749,974	5,747
Agriculture, forestry, and fisheries.....	144	15,288	4,697	(*)	(*)	(*)	1,172	75,384	792	293	48,174	4,931
Mining.....	(*)	(*)	(*)	(*)	(*)	-	188	29,925	1,163	302	19,616	104
Contract construction.....	430	88,553	1,395	470	85,928	3,932	7,167	1,163,121	30,496	527	106,865	1,052
General contractors.....	(*)	(*)	(*)	244	34,550	1,645	3,256	498,818	12,349	182	55,754	1,507
Special trade contractors.....	374	69,626	1,198	226	51,378	2,287	3,910	664,303	18,147	345	51,111	1,545
Manufacturing.....	177	40,569	5,917	476	110,063	12,212	8,523	2,182,950	39,099	329	118,623	712
Transportation, communication, electric, gas, and sanitary services.....	241	13,608	1,273	159	17,974	2,339	2,972	389,328	2,896	214	61,394	1,337
Wholesale and retail trade.....	1,140	165,912	3,698	1,823	451,197	12,996	20,337	4,202,108	94,968	1,304	241,287	4,186
Wholesale trade.....	178	22,711	1,433	301	107,928	4,641	5,855	1,355,048	37,169	224	64,329	1,298
Retail trade.....	962	143,201	3,741	1,523	343,269	8,355	14,285	2,777,985	55,500	1,080	176,958	2,888
Automotive dealers and service stations.....	(*)	(*)	(*)	306	103,974	1,228	1,497	461,458	3,405	(*)	(*)	(*)
Furniture, home furnishings, and equipment stores.....	214	7,947	1,775	-	-	-	1,037	257,358	3,591	(*)	(*)	(*)
Eating and drinking places.....	287	34,450	497	317	46,765	252	4,368	549,957	8,352	379	38,834	1,068
Other retail trade.....	417	96,062	1,460	900	192,530	6,875	7,384	1,509,212	40,152	608	113,113	4,396
Wholesale and retail trade not allocable.....	-	-	-	-	-	-	196	69,075	2,299	-	-	-
Finance, insurance, and real estate.....	1,331	43,940	1,333	2,005	99,995	7,817	23,937	1,017,250	88,703	1,581	107,188	1,617
Finance.....	176	7,665	166	292	41,868	4,462	3,377	221,895	36,640	481	43,510	2,588
Banking.....	(*)	(*)	(*)	(*)	(*)	(*)	78	47,444	3,981	(*)	(*)	(*)
Credit agencies other than banks.....	23	1,575	1,626	(*)	(*)	(*)	1,786	130,138	11,665	251	23,649	1,837
Other finance.....	153	5,282	734	135	2,878	816	1,513	44,313	20,994	198	2,829	1,784
Insurance.....	(*)	(*)	(*)	199	21,339	1,436	1,033	106,196	1,978	69	9,172	612
Insurance carriers.....	(*)	(*)	(*)	(*)	(*)	(*)	105	20,279	1,038	7	1,101	153
Insurance agents, brokers, and service.....	(*)	(*)	(*)	154	16,155	1,502	929	85,917	4,016	(*)	(*)	(*)
Real estate.....	1,092	32,286	1,889	1,514	36,788	1,919	19,527	689,159	50,085	1,030	54,506	1,417
Operators, except developers, and lessors of buildings.....	700	22,798	1,260	1,161	23,987	1,774	15,946	508,327	40,866	501	23,907	2,787
Other real estate.....	392	9,488	1,629	353	12,801	145	3,581	180,832	9,219	530	30,599	1,604
Services.....	748	82,271	2,710	916	85,901	4,862	11,289	1,092,775	18,428	598	44,638	550
Personal services.....	(*)	(*)	(*)	111	14,115	1,730	2,263	162,118	4,900	(*)	(*)	(*)
Business services.....	231	12,085	1,519	199	11,369	2,564	3,247	267,186	12,550	136	9,776	127
Automobile services and miscellaneous repair services.....	(*)	(*)	(*)	151	9,626	1,199	1,838	213,583	9,166	(*)	(*)	(*)
Amusement and recreation services.....	188	28,521	1,126	177	8,264	293	1,280	99,118	12,504	191	9,270	1,638
Other services.....	156	18,510	1,599	278	42,527	1,924	2,662	350,770	9,416	162	12,604	530
Nature of business not allocable.....	(*)	(*)	(*)	-	-	-	702	3,906	1,172	(*)	(*)	(*)

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

	Number of retailers	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Number of retailers	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Number of retailers	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Number of retailers	Business receipts (Thousand dollars)	Net income (Thousand dollars)
	New York			North Carolina			North Dakota			Ohio		
Food stores	242,000	21,920,000	1,000,000	27,000	4,000,000	200,000	2,000	200,000	21,000	65,000	11,000,000	321,481
General merchandise stores	1,000	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	1,000	1,000,000	100,000
Department stores	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Specialty stores	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Wholesale trade	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Transportation, storage, and communication	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Finance, insurance, and real estate	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Health, education, and recreation	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Other	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Total	1,000	1,000,000	100,000	1,000	1,000,000	100,000	1,000	1,000,000	100,000	1,000	1,000,000	100,000
	Pennsylvania			Rhode Island			South Carolina			South Dakota		
Food stores	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
General merchandise stores	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Department stores	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Specialty stores	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Wholesale trade	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Transportation, storage, and communication	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Finance, insurance, and real estate	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Health, education, and recreation	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Other	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000	100	1,000,000	100,000
Total	1,000	1,000,000	100,000	1,000	1,000,000	100,000	1,000	1,000,000	100,000	1,000	1,000,000	100,000

Source: U.S. Census Bureau.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	North Carolina			South Dakota			Tennessee			Texas		
All industries.....	11,171	1,077,459	114,442	4,736	71,164	14,925	10,419	2,892,512	181,731	60,725	9,883,773	371,725
Agriculture, forestry, and fisheries.....	331	10,330	135	362	43,096	1339	197	29,143	601	1,974	239,579	12,922
Mining.....	-	-	-	198	1,439	13,140	280	66,841	111	1,901	135,234	4,139
Contract construction.....	671	140,375	4,799	251	43,842	131	625	307,133	6,364	5,288	1,143,886	22,695
General contractors.....	492	114,547	5,482	126	17,771	1409	435	135,873	4,766	2,737	589,925	8,432
Special trade contractors.....	179	25,828	1,683	126	26,071	540	340	168,551	1,598	2,551	553,961	14,263
Manufacturing.....	311	313,517	4,339	120	73,743	3,741	1,925	541,429	20,191	5,380	1,400,210	38,758
Transportation, communication, electric, gas, and sanitary services.....	190	58,136	1,415	(*)	(*)	(*)	802	131,513	4,851	3,182	395,831	29,576
Wholesale and retail trade.....	3,729	561,144	29,671	1,229	41,733	9,934	7,442	1,111,029	39,755	17,900	4,233,341	119,676
Wholesale trade.....	1,644	220,912	6,674	250	101,422	1,419	1,235	364,062	13,323	5,874	1,432,372	36,694
Retail trade.....	2,085	340,231	13,290	979	302,211	5,565	3,186	746,967	26,432	11,924	2,787,080	86,392
Automotive dealers and service stations.....	470	101,214	4,125	262	154,173	4,997	487	124,202	160	1,853	587,436	11,740
Furniture, home furnishings, and equipment stores.....	271	46,412	324	(*)	(*)	(*)	329	61,138	1306	1,531	312,291	5,186
Eating and drinking places.....	367	42,679	460	(*)	(*)	(*)	400	77,768	3,024	1,401	271,761	13,651
Other retail trade.....	1,443	114,515	7,321	366	121,173	128	1,364	476,837	25,444	7,199	1,661,062	73,117
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate.....	4,411	244,171	24,126	934	77,213	8,765	4,612	341,255	37,747	15,721	1,105,763	123,615
Finance.....	1,124	87,122	1,131	431	1,923	5,295	1,447	154,186	19,192	5,268	594,091	62,268
Banking.....	105	33,510	4,314	146	21,366	5,328	222	70,712	10,302	918	306,079	32,804
Credit agencies other than banks.....	344	48,172	1,383	173	16,343	5,842	826	57,693	5,842	2,715	205,616	10,367
Other finance.....	280	6,090	839	(*)	(*)	(*)	399	19,701	2,364	1,635	82,396	17,097
Insurance.....	264	15,042	367	115	11,667	1,160	363	44,811	6,984	572	95,426	1,869
Insurance carriers.....	(*)	(*)	(*)	5	2,340	85	49	11,385	1,832	371	89,200	3,674
Insurance agents, brokers, and service.....	211	12,000	691	148	9,327	1,375	334	33,506	4,702	262	6,220	1,195
Real estate.....	2,116	47,622	16,221	536	14,674	1,710	2,822	146,178	12,065	4,882	416,246	50,488
Operators, except developers, and lessors of buildings.....	1,460	61,316	4,221	256	10,750	877	1,637	70,239	7,467	5,560	236,012	31,806
Other real estate.....	957	36,306	6,403	73	3,929	833	1,184	75,919	4,395	4,322	180,234	18,682
Services.....	1,518	152,165	1,663	560	26,131	1,784	3,297	360,626	10,216	1,257	1,063,979	36,433
Personal services.....	191	14,312	547	(*)	(*)	(*)	411	43,300	191	1,110	126,270	1,681
Business services.....	362	21,466	276	161	3,792	144	1,019	80,858	272	3,792	316,166	2,845
Automobile and other repair services.....	203	30,696	1,284	(*)	(*)	(*)	655	55,335	2,772	1,213	205,391	12,420
Amusement and recreation services.....	188	24,117	1,273	133	6,465	28	343	26,211	671	1,170	61,317	13,477
Other services.....	374	17,441	2,003	141	22,112	1,808	868	114,918	6,403	2,000	356,835	22,764
Nature of business not allocable.....	(*)	-	-	(*)	-	-	-	-	-	(*)	-	(*)
	Utah			Vermont			Virginia			Washington		
All industries.....	7,171	955,925	23,144	3,688	566,763	10,723	24,113	3,674,383	125,113	21,414	4,282,073	141,839
Agriculture, forestry, and fisheries.....	128	6,658	1,952	-	-	-	431	37,715	1,695	741	117,433	5,385
Mining.....	150	5,749	15,149	(*)	(*)	(*)	154	39,735	231	193	11,242	1,140
Contract construction.....	670	117,667	2,285	173	34,136	1,147	2,274	526,319	9,875	1,817	447,563	14,905
General contractors.....	342	56,471	367	(*)	(*)	(*)	1,513	243,416	3,331	1,036	223,444	5,363
Special trade contractors.....	328	61,197	1,918	156	21,894	52	961	282,903	6,544	781	224,114	9,540
Manufacturing.....	457	116,420	11,864	185	121,943	1,132	1,613	404,944	12,125	2,059	502,837	14,150
Transportation, communication, electric, gas, and sanitary services.....	338	119,349	13,711	307	25,062	2,121	1,334	184,354	6,439	1,287	136,622	3,471
Wholesale and retail trade.....	2,014	382,403	7,419	1,259	286,446	6,174	7,253	1,773,489	44,518	5,237	1,414,848	27,495
Wholesale trade.....	554	98,738	358	230	47,844	1,959	1,625	535,051	15,583	1,803	502,621	7,725
Retail trade.....	1,387	283,665	7,061	1,029	238,602	4,215	5,577	1,218,438	28,935	3,434	870,757	19,770
Automotive dealers and service stations.....	385	81,642	368	200	75,838	2,833	980	274,051	2,832	555	210,629	4,490
Furniture, home furnishings, and equipment stores.....	116	36,647	1,462	(*)	(*)	(*)	897	185,119	10,717	413	168,712	2,633
Eating and drinking places.....	154	22,299	2,150	(*)	(*)	(*)	886	131,821	3,667	927	107,488	2,842
Other retail trade.....	731	142,755	3,081	595	125,292	1,115	2,854	627,662	11,030	1,423	443,928	9,279
Wholesale and retail trade not allocable.....	(*)	(*)	-	-	-	-	(*)	(*)	(*)	110	41,470	326
Finance, insurance, and real estate.....	2,511	117,688	1,460	617	54,982	2,829	7,978	357,037	32,713	7,278	404,932	65,187
Finance.....	1,053	45,084	3,605	102	18,544	1,727	1,404	100,576	11,910	2,100	93,082	27,486
Banking.....	51	18,489	1,652	50	17,766	1,701	144	62,218	7,371	85	15,897	2,511
Credit agencies other than banks.....	576	20,694	391	(*)	(*)	(*)	777	30,763	2,524	1,126	32,813	1,246
Other finance.....	426	5,901	1,562	(*)	(*)	(*)	483	7,555	2,015	829	41,370	24,127
Insurance.....	114	9,719	1,802	161	22,198	332	758	35,674	322	499	27,594	1,380
Insurance carriers.....	(*)	(*)	(*)	(*)	(*)	(*)	100	15,072	365	103	6,195	1,140
Insurance agents, brokers, and service.....	(*)	(*)	(*)	150	17,651	176	543	20,662	1,143	397	21,399	2,520
Real estate.....	1,344	62,885	53	354	14,240	770	5,816	220,787	20,381	4,678	264,256	36,321
Operators, except developers, and lessors of buildings.....	846	24,083	11,362	224	7,627	509	3,503	135,724	1,869	2,532	112,323	14,736
Other real estate.....	498	33,802	1,415	126	6,613	261	2,312	81,063	7,712	2,147	171,953	21,585
Services.....	887	80,565	2,234	726	38,558	1,597	3,036	350,793	19,921	2,670	246,511	10,108
Personal services.....	132	10,640	1	(*)	(*)	(*)	617	66,906	1,996	262	37,491	2,027
Business services.....	256	19,524	483	(*)	(*)	(*)	843	70,167	4,582	834	54,353	6,762
Automobile and other repair services.....	(*)	(*)	(*)	(*)	(*)	(*)	462	65,089	2,197	332	30,200	2,132
Amusement and recreation services.....	(*)	(*)	(*)	(*)	(*)	(*)	366	37,775	4,754	480	39,152	3,599
Other services.....	294	33,100	275	323	22,275	693	748	110,896	6,392	762	82,315	3,042
Nature of business not allocable.....	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

Selected industry	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	West Virginia			Wisconsin			Wyoming		
All industries.....	9,088	1,271,790	50,071	29,793	4,955,196	164,131	3,133	403,630	18,434
Agriculture, forestry, and fisheries....	147	20,775	1,393	772	84,152	2,102	510	54,077	4,970
Mining.....	417	53,654	55	152	20,800	480	(*)	(*)	(*)
Contract construction.....	520	84,321	4,428	3,039	570,550	11,173	209	32,449	779
General contractors.....	359	58,354	2,390	616	100,484	6,132	119	24,644	528
Special trade contractors.....	167	25,967	2,038	2,424	403,506	5,041	(*)	(*)	(*)
Manufacturing.....	489	110,215	4,820	4,504	1,071,812	37,113	205	24,029	12,820
Transportation, communication, electric, gas, and sanitary services.....	471	75,020	1,832	884	100,839	7,649	(*)	(*)	(*)
Wholesale and retail trade.....	2,971	637,921	14,629	7,949	2,179,054	29,570	640	147,364	3,945
Wholesale trade.....	401	113,807	300	2,192	614,688	10,840	200	34,660	1,064
Retail trade.....	2,481	515,023	13,809	5,710	1,546,410	19,720	440	112,704	2,881
Automotive dealers and service stations.....	341	101,550	11,305	1,193	347,870	907	43	19,877	1,015
Furniture, home furnishings, and equipment stores.....	177	31,502	1,407	426	133,440	3,026	(*)	(*)	(*)
Eating and drinking places.....	505	61,329	2,940	870	109,778	12,020	(*)	(*)	(*)
Other retail trade.....	1,458	320,582	13,135	3,220	895,200	18,347	350	92,125	1,858
Wholesale and retail trade not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
Finance, insurance, and real estate.....	2,808	155,759	24,881	8,004	534,283	59,304	995	46,939	6,864
Finance.....	620	82,941	13,332	1,950	248,079	38,407	300	31,790	5,747
Banking.....	100	55,541	8,730	400	148,283	15,163	60	22,587	2,774
Credit agencies other than banks.....	240	21,408	1,808	972	73,950	7,080	(*)	(*)	(*)
Other finance.....	225	5,992	2,728	578	26,440	10,218	242	0,449	2,811
Insurance.....	131	21,981	1,410	690	101,185	4,789	(*)	(*)	(*)
Insurance carriers.....	3	85	15	73	22,420	1,650	(*)	(*)	(*)
Insurance agents, brokers, and service.....	128	21,896	1,395	617	78,765	3,133	(*)	(*)	(*)
Real estate.....	2,051	50,837	10,139	5,423	184,419	10,048	581	13,280	1,307
Operators, except developers, and lessors of buildings.....	1,585	30,781	5,439	3,643	109,814	11,240	290	4,345	95
Other real estate.....	400	14,050	4,700	1,780	74,605	4,808	285	8,935	1,212
Services.....	1,211	127,892	5,861	4,174	387,535	10,821	387	49,200	2,226
Personal services.....	254	20,147	2,834	696	57,624	3,015	-	-	-
Business services.....	153	25,873	1,541	1,039	124,098	10,272	140	10,085	255
Automobile and other repair services...	202	23,144	304	651	67,729	1,640	128	18,581	630
Amusement and recreation services.....	270	15,870	1,909	428	37,770	1,000	(*)	(*)	(*)
Other services.....	332	42,847	2,091	1,300	100,314	228	117	11,403	92
Nature of business not allocable.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

- Negative amount.

NOTE: Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Law and Terminology

CHANGE IN LAW

The major change in tax law affecting the statistics in this report was the imposition of the 10 percent income tax surcharge. For corporations, the surcharge was effective January 1, 1968, and amounted to 10 percent of the tax bill for calendar year and later returns. For individuals, the surtax was effective for only the last three-quarters of the year and thus amounted to 7.5 percent of the year's tax bill.

EXPLANATION OF TERMS

For the major items and classifications selected for this report, brief definitions as well as descriptions of statistical methods used are presented in this section. Also, statements are included to indicate for which business organizations the data were available from the several administrative source documents. Frequently, more detailed information can be obtained from the 1968 income tax and information returns, and their instructions, facsimiles of which appear in section 8.

Explanations of terms were designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited are those in effect for 1968.

Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

Adjusted gross income

The Internal Revenue Code excluded certain specific types of income (State and local interest, for example) from "gross income" and then defined "gross income" as everything *not* specifically excluded. *Adjusted* gross

income was gross income minus certain specified adjustments. The main adjustments subtracted from gross income to arrive at adjusted gross income were:

- (1) Ordinary and necessary expenses of conducting a trade or business;
- (2) Expense deductions attributable to rents and royalties;
- (3) Outside salesman's expenses;
- (4) Expenses of an employee in performing services as an employee;
- (5) Sick pay if it was included in gross income;
- (6) Deductible losses on sales or exchanges of property;
- (7) One-half of the excess of net long-term capital gain over net short-term capital loss;
- (8) Payments (within limits) by self-employed persons to retirement plans;
- (9) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust.

Advertising

This deduction was separately identified only on the corporation income tax form. Advertising cost for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

Agricultural program payments

This income item for farm proprietorships consisted of: (1) price support payments, diversion payments, and cost share payments received in cash, (2) amounts paid by the Department of Agriculture for benefits received in the form of material such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, and (3) Commodity Credit Corporation loans forfeited or under election.

Amortization

Amortization was a deduction for deferred expenses written off during the year. Taxpayers were instructed to include here the amortization of deferred research and experimental expenditures, exploration and development expenditures, trademark and trade name expenditures, and, for corporations, certain organizational expenditures. In the corporate area, an attempt was made to limit the deduction to only these items. In all areas,

writeoffs of leasehold improvements and of patents, copyrights, and other intangibles were included in depreciation.

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts" or "other income." Dividends, interest, rents, royalties, and other investment-type income were generally not included in the proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activity. Dividends, interest, rents, and royalties earned in addition to the income from the principal activity were shown as separate items; however, if rent or interest was the *principal* source of income, it was generally shown as business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other income."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than \$500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and real estate developers were given special treatment in statistical processing. Sales of securities

or real estate were netted against the cost of these "goods" and only the net amount was shown in the statistics. For partnerships, the net gain from the sale of securities or real estate was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in these industries: if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Capital gains

Capital gains in excess of capital losses were included in the income of corporations but not of proprietorships or partnerships. (The individual proprietors and partners reported any capital gains from the business on their individual returns.) Capital gains and losses were short-term if the asset had been held for 6 months or less or long-term if they had been held for more than 6 months. Any net long-term capital gains had to be reduced by any net short-term capital losses, and vice versa. In general, losses were deductible only to the extent of capital gains, and the statistics shown are the net of deductible capital losses.

Generally, capital gains arose from the sale of capital assets which were defined as any property except: (1) property used in trade or business (inventories, receivables, and depreciable assets); (2) certain U. S. Government obligations; and (3) certain copyrights and creative works. However, under certain circumstances, net gains from the sale of depreciable property and some other noncapital assets could be treated as capital gains (under section 1231 of the Code). Net *losses* under section 1231 were treated as losses on *noncapital* assets, i.e., were fully deductible in the year incurred as ordinary losses.

Casualty losses

A casualty loss deduction resulted from a loss of business property due to fire, storm, theft, or other sudden, unusual, and unexpected event. This deduction consisted of losses of cash and, if no part of the loss was covered by insurance, losses of depreciable and real property and capital assets. If any part of a loss of depreciable or real property or capital assets was compensated for by insurance, the loss was reportable on schedule D instead of on this deduction line. For corporations, this item was included in "other deductions."

Commissions

This deduction was shown separately only for proprietorships in this report, and included payments to salesmen in lieu of salaries and wages; and to brokers and agents for services connected with real estate, insurance, securities, and other financial transactions.

Compensation of officers

Compensation of officers of a corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered.

Conservation expenses

This was a deduction item from schedule F consisting of certain expenditures for soil or water conservation and the prevention of erosion. These are normally capitalized expenses which the taxpayer has elected to expense for tax purposes.

Constructive taxable income from related foreign corporations

This corporate income statement item resulted from two provisions of the law requiring corporations to include in their taxable income amounts from related foreign corporations that they had not actually received.

One provision related to foreign tax credit. If a U. S. corporation received dividends from a foreign corporation of which it owned 10 percent or more of the stock, it could claim a foreign tax credit for its share of the taxes paid by the foreign corporation. When it did this and the foreign corporation was located in certain designated countries ("developed" countries), it had to include in its U. S. taxable income the amount of its share of the foreign taxes paid.

The other provision related to the accumulation of profits of "controlled" foreign corporations. Any foreign corporation owned 50 percent or more by a "U. S. person" had to make distributions to its U. S. shareholders, or else any U. S. shareholder who owned 10 percent or more of the stock had to include a certain percentage of the undistributed profits in his U. S. taxable income. There were many exceptions to these rules, depending on the foreign country, its tax rates compared to U. S. tax rates, and other factors.

The amount shown in the corporation income statement tables is the sum of identifiable amounts of these two types of constructive income.

Contributions

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

Cost of depreciable property

Cost of depreciable property for tax purposes was shown in these statistics only for proprietorships. It was generally the cost at the end of the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule B (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited when possible to *exclude* the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of goods sold. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming who used schedule F, which did not contain a cost of goods sold schedule as such, it represented the amount reported on page 1, part III for the item, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 3 on page 2 of Form 1065. (See "Payroll.")

Cost of livestock and products purchased

This was the cost of farm products purchased for resale by proprietorship farmers. For farmers using the cash method of accounting, it was the purchase price of items sold this year (schedule F, part II, column d). It did not include the cost of livestock held for draft, breeding, or dairy purposes, the sales of which were reported on schedule D. For farmers using the accrual accounting method, it was the cost of purchased items either resold or added to inventories (schedule F, part VII, line 4).

Cost of sales and operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. It is obvious from the data, however, that many partnerships and most proprietorships did not report cost of operations as completely as did corporations.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this sec-

tion under "Merchandise purchased," "Cost of labor," "Material and supplies," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension plans. Advertising, rental of real property, and contributions to other employee benefit plans were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and real estate developers are explained in "Business receipts."

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613(c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 27 1/2 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear, and tear, and obsolescence of business property was allowable under Code section 167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations but not for partnerships.

Distribution to stockholders

This was the amount of dividends paid to the company's stockholders out of earnings and profits, generally in cash but also in stock or, occasionally, in other kinds of property. When the corporation did not identify the type of distribution, it was assumed to have been a cash dividend. These figures include actual distributions made by

small business corporations, but they do not include amounts of net income taxed through the shareholders but not actually distributed. Liquidating dividends and other returns of capital were also excluded.

Dividends

Dividends received from domestic and foreign corporations were components of corporate income, but generally not of partnership or proprietorship income. All dividends received by proprietors and dividends which qualified for exclusion received by partners were reported on their individual income tax returns.

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as "other receipts."

Gross farm profit

This item is applicable to proprietorships only and appears only in table 2.3. For cash method farms, this was gross farm income for the year minus the cost of items purchased for resale. For accrual method farms, this was gross farm income minus cost of farm products sold, which included the cost of purchased products plus or minus inventory change. Gross farm profit, shown only in table 2.3, differs considerably from the gross profit measure used in other tables. The measure of gross profit from farming in table 2.2 was constructed to obtain more comparability between farming and other kinds of businesses. See Cost of sales and operations.

Gross profit (gross loss)

For proprietorships, partnerships, and corporations, gross profit was business receipts less cost of goods sold or cost of sales and operations. When the cost of goods sold or cost of sales and operations exceeded business receipts a gross loss resulted. See the explanations of the terms, "Business receipts" and "Cost of goods sold," for limitations on the comparability of gross profit for the different forms of organizations.

Income (or loss) from other partnerships, syndicates, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

Income subject to tax

This was the amount of a corporation's income on which its tax was computed. For most corporations, it equaled net income minus the sum of operating loss carryovers from other years and several special deductions allowed by the IR Code. These special deductions

included most of the dividends received from other domestic corporations, a percentage of dividends paid on some of the preferred stock of some public utility companies, and a percentage of the net income of corporations organized to conduct trade within the Western Hemisphere. For some corporations, such as those taxed only on their capital gains, life or mutual insurance companies, or some financial institutions, income subject to tax was computed on different bases and is not directly related to the figure shown in the tables for net income.

Almost all small business corporations were not taxable as corporations and therefore had no "income subject to tax."

Income tax

The income tax shown in proprietorship table 2.9 was the proprietors' total income tax liability for the year (including the surcharge), after being reduced by any such credits as for investment, retirement income, or foreign taxes paid. The liability was based on the proprietors' income from all sources, not just his business profits. The income tax figure does not include the Social Security self-employment tax.

The income tax figure shown for corporations was total tax liability, including the surcharge and any tax from recomputing prior year investment credit, before reduction for foreign tax or investment credit. This was the equivalent of the sum of lines 5(a), 5(b), and 11, schedule J, page 3, of the 1968 Form 1120.

The tax from recomputing prior year investment credit resulted when a taxpayer disposed of depreciable property on which he had previously taken an investment credit before its allotted life had passed. A proportionate amount of the credit previously deducted from tax had to be added back to tax in the year of disposition. This could occur even on a return showing a net deficit, so not all "income tax" in tables 5.2 and 5.3 is associated with returns with net income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit, carrybacks of credits, and other events occurring after filing are not reflected.

Industry classification

The industry classes in this report are basically those of the Office of Management and Budget's Standard Industrial Classification (SIC) Manuals, modified where necessary to fit the information available from tax returns for identifying industries. In the unincorporated area, where the single-establishment business is the rule, the industry classes were based on the 1967 Establishment SIC system. For corporations, the 1963 Enterprise system was used as the basis. On either basis, the code assigned to the return (or, for proprietorships, the schedule) was the code for the activity accounting for the largest percentage of the company's total receipts. For most industries, the code assigned corresponded to either the two-, three-, or four-digit level of classification in the corresponding SIC system. A few corporate industries in the finance area (such as Small Business Investment

Companies) were based on special provisions of the tax law rather than on the SIC system.

The code was assigned to a tax return or schedule, so the entity coded varied according to the form of business organization. For proprietorships, each schedule attached to the proprietors' returns was treated as a separate business entity and assigned a separate code. For partnerships, each active partnership that filed a return was coded. For corporations, the entity may have been a company engaged in a single primary activity, a company with many divisions engaged in many activities, or a consolidated group of legal entities filing on a single return; whichever the case, whenever possible a single code was assigned to classify the single activity accounting for the largest share of receipts on the return.

Insurance

This deduction is shown separately only for proprietorships in this report and includes premiums paid for business insurance against losses by fire and other hazards, and other coverage, such as workmen's compensation, employees' group life and hospitalization, liability, credit, and crop insurance.

Interest on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Interest, other

Other interest consisted of amounts received by corporations on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium.

Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest received

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

Inventories included goods on hand held for sale, and raw materials and supplies which would physically become a part of merchandise intended for sale.

For corporations, inventory data were obtained from the tax return balance sheet, which reflected book values. For partnerships and proprietorships, inventory data were obtained from the cost of goods sold schedule, and therefore represented tax value.

Legal and professional fees

This deduction was shown separately only for proprietorships in this report, and included fees paid to attorneys, accountants, and other professionals. Also included were amounts paid for subscriptions to professional publications, and membership fees or dues to professional organizations.

These deductions were included in "other deductions" for partnerships and corporations.

Material and supplies

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 5, page 1 of schedule C. For farms, it was the item, "supplies purchased," reported in part III, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 4, schedule A, Form 1065.

Merchandise purchased

Merchandise purchased (called "purchases" for partnerships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 2, schedule A, of Form 1065. For farmers, the sources were on schedule F, column (d), part II, page 1, for farmers using the cash accounting method, and line 4, part VII, page 2, for farmers using the accrual accounting method.

Net farm profit (or loss), partnership returns

Net farm profit is shown in the partnership tables as an item of income, and net farm loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a schedule F, Form 1040, was attached supporting the amount reported on line 9, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as net farm profit or loss.

Net gain (or loss), noncapital assets

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. Losses included those computed under Code section 1231; these are mentioned under the heading, "Capital gains."

Net income (or deficit)

This term is used in the corporation tables to mean the difference between gross taxable receipts and the

sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not include tax-exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local government interest that causes "Net income" to differ from the item, "Total receipts less total deductions." The figure includes the net income or deficit of small business corporations.

For the ways in which "Net income" differs from "Income subject to tax," see that item in these explanations of terms.

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concepts of net profit for proprietorships and partnerships.

Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between *business* receipts and the sum of cost of goods sold and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not reflect investment income, and salaries to owners and contributions or gifts were not allowed as deductions from proprietorship business receipts.

For partnerships, net profit (or loss) represented the difference between *total* receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership. Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation.

In this report, the term "net profit" is used for both proprietorships and partnerships although it is not strictly comparable for the two forms of business organization. Three differences are: (1) investment income is reflected in the partnership net profit but not in the proprietorship net profit, (2) salaries paid to the owner(s) are a business deduction for partnerships but not for proprietorships, and (3) additional first-year depreciation is a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

Net worth

The net worth of small business corporations, shown in this report in table 4.6, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), shareholders' undistributed taxable income, and less cost of treasury stock. Capital stock and paid-in capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders undistributed taxable income were amounts contributed by the accumulated profits and losses of the company's business operations. Treasury stock (a rare item for small business corporations) represented the cost of the company's stock which it had repurchased and held.

Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible

in the income of the partnership and for which the individual partners were not entitled to an exclusion on their individual income tax returns.

Number of businesses

Number of business organizations in this report represented the number of active businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active small business corporations. For corporations the number of businesses represents the number of active corporation returns filed, including those filed on Form 1120S for small business corporations. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the proprietor. In a number of instances, when proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately.

Other costs

Other costs was a component of cost of goods sold. For nonfarm businesses, these costs were reported on line 5, schedule A, Form 1065, or line 6, page 1, of schedule C, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part III, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs.

Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations it also included casualty losses and all salaries and wages not deducted as a part of cost of sales and operations or some other item. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

Other employee benefit plans

Other employee benefit plans to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations.

Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation

plans within the purview of Code section 404 (see Retirement plans).

Other income

This income item for partnerships included income not elsewhere reported on the income statement, such as income from annuities and insurance proceeds. It excluded items such as capital gains or losses and qualifying dividends, which by law are not considered income of the partnership.

For proprietorships, this term is used in only one table (table 2.9), where it is used to describe the difference between adjusted gross income and business income.

Other receipts

For corporations this item included amounts not elsewhere reported on the return, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; income from sales of scrap, salvage, or waste; and dividends from domestic corporations not subject to the special deduction.

Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

Payroll

Payroll, shown in this report for proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported as a business deduction. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other deduction items, such as commissions, legal and professional fees, repairs, or other deductions. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

Pension, profit-sharing, stock bonus, and annuity plans

(See Retirement plans.)

Proprietor

Throughout this report the term "proprietor" refers to the owner of a proprietorship. The number of proprietors was determined by the number of individual income tax returns, Form 1040, filed by such owners.

Purchases

(See Merchandise purchased.)

Rent of farm, pasture

This deduction found in column 2 of part III of schedule F includes only rent paid in cash. The value of the crops paid by a tenant farmer to his landlord as rent is not included.

Rent (paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or other deductions.

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

Retirement plans

This deduction item was the employers' contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404.

Royalties

This investment-type income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such

as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees not reported as cost of sales and operations and not reported as a part of another deduction item were included in "other deductions."

Sale of livestock, crops, and products during year

This item included all the income of farm proprietorships except payments from the U.S. Department of Agriculture (see "Agricultural program payments"). It consisted primarily of the sales price of farm products raised or purchased for sale, but it also included such incidental income as payments for machine work, patronage dividends from co-operatives, and the like.

For farmers using the cash method of accounting, this item included the sales price of livestock and other items purchased for resale (schedule F, part II, total of column C), the amount received for sales of raised products (schedule F, part I, total of columns 1 and 2), and all of the other farm income in schedule F, part I, column 3, except agricultural program payments. It did not include amounts received from the sales of livestock held for draft, breeding, or dairy purposes; these sales were reported on schedule D, not schedule F.

For farmers using the accrual method of accounting, this item generally included all sales during the year, all other income except agricultural program payments, and the increase in the value of inventories allowed accrual method farmers (schedule F, part VII, lines 1(b), 1(d), 1(e), and any excess of line 1(a) over line 3). Sales of livestock held for draft, breeding, or dairy purposes and not included in inventory were not included in this item but were reported on schedule D.

Taxable and nontaxable returns

These classifications, used in the proprietorship statistics, were based on the amount of income tax after credits reported on the individual income tax returns. Although a self-employment tax or tax from recomputing prior-year investment credit also may have been reported on the individual income tax return of the proprietor, it was disregarded for the purpose of these classifications.

Nontaxable returns had no income tax remaining after tax credits (even though they may have had an income tax before the subtraction of the credits).

Taxable income

Taxable income was adjusted gross income minus deductions and personal exemptions and is shown only in

table 2.12 of this report. For most individuals, it was the base to which the individual income tax rates were applied, i.e., the amount upon which the income tax before credits was computed.

Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also are generally included in the deduction for taxes paid.

Total assets

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group.

Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, other income (or other receipts) and net loss from sales of noncapital assets. Total deductions for partnerships also included net farm loss and net loss from other partnerships.

Total receipts

For partnerships, total receipts represented the sum of business receipts, investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

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DESCRIPTION OF THE SAMPLES

Data Source and Return Type

The data presented in this report for 1968 are based on stratified samples, selected before audit, of the following returns: (1) Form 1040, Individual Income Tax Returns for proprietorship data; (2) Form 1065, Partnership Returns of Income; and (3) Form 1120, Corporation Income Tax Returns, and Form 1120S, Small Business Corporation Income Tax Returns.

Selection of the Sample

The return characteristics used for stratifying and selecting the samples were as follows: (1) Form 1040 Proprietorships, size of adjusted gross income, largest

income source, and total business receipts: (2) Form 1065, Partnerships, size of gross receipts and total income; and (3) Form 1120 and Form 1120S, Corporations, size of total assets and net income/deficit.

For each type return, a sample was selected from its respective stratified population. The Social Security Number ending digits were used to designate the Form 1040 sample and the Employer Identification Number ending digits were used to select the Form 1065, Form 1120, and Form 1120S samples.

Description of Strata

For proprietorships, Form 1040, a return sampled at a rate of 1.00 had adjusted gross income (AGI) or largest source of income (LSI) of \$200,000 and over or had total business receipts (BR) of \$1,000,000 and over. Returns which had AGI or LSI less than \$200,000 and BR less than \$1,000,000 were sampled at rates less than 1.00. Table 7A shows number of returns in the population, in the sample, and prescribed and achieved sampling rates for all strata.

After sample selection, some returns were reclassified between business and non-business categories. In the

non-business class, those sample returns in column (5) were reclassified to business. Under the business class, the difference between column (2) and column (5), col. (2) - col. (5), represents sample returns reclassified as nonbusiness.

For partnerships, Form 1065, a return was sampled at a rate of 1.00 if gross receipts or total income was \$500,000 and over. The population data in table 7B include duplicate returns received when more than one partner filed for the same partnership. Most duplicates were concentrated in the category defined by gross receipts and total income each under \$200,000. Duplicate returns were excluded from tabulations, as were inactive, which reported no income and deduction items. The number of returns in the population and in the sample, along with prescribed and achieved sampling rates, are shown in table 7B.

The following corporation returns were selected at a rate of 1.00:

1. Forms 1120 and Form 1120 Specials (consolidated returns, personal holding company returns, and returns of unincorporated businesses filing as corporations) with total assets of \$10,000,000 or more;
2. Forms 1120 (other than Specials) with net income or deficit of \$1,000,000 or more;
3. Form 1120 Specials filed in the Aberdeen, Albuquerque, Anchorage, Boise, Cheyenne, Fargo, Helena, and Reno District Offices;
4. Forms 1120S with total assets of \$1,000,000 or more;
5. all Forms 1120F, 1120L, and 1120M, regardless of assets or income.

Inactive corporation returns were counted as part of the sample and population, but were excluded from the tabulations. In table 7C, the number of returns in the population and in the sample are shown for each stratum, along with the prescribed and achieved sampling rates.

Method of Estimation

The total number of returns per stratum was obtained from computer and manual counts of returns processed in the IRS Regional Service Centers. To obtain a sample for each type return, prescribed sampling rates were used for each stratum. Sampling rates are shown in tables 7A-7C.

For Proprietorships and Partnerships, actual weights, rounded to two decimal places, were obtained by dividing the number of returns in each population stratum by the sample count for that stratum. In the estimation procedure, actual weights were used to derive integer weighting

Table 7B.—PARTNERSHIPS: NUMBER OF FORM 1065 RETURNS IN THE POPULATION, IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1968

Sample stratum	Number of returns		Sampling rates	
	Population ¹	Sample	Pre-scribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total.....	964,865	67,757	-	-
Small (gross receipts and total income each under \$200,000).....	890,962	35,118	.0400	.0394
Medium (gross receipts and total income each under \$500,000, but at least one \$200,000 under \$500,000).....	51,324	10,060	.2000	.1960
Large (gross receipts or total income \$500,000 or more).....	22,579	22,579	1.0000	1.0000

¹Includes duplicates, most of which are concentrated in the small category.

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN THE POPULATION, IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1968

Sample stratum	Number of returns		Sampling rates		Number of business returns ²	
	Population ¹	Sample	Pre-scribed	Achieved	Sample	Population ²
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	56,626,321	238,477	-	-	44,044	2,430,377
Form 1040, nonbusiness, total....	47,825,283	133,137	-	-	42	147,474
Adjusted gross income or largest source of income class—						
Under \$10,000.....	31,777,128	26,382	.0009	.0009	24	97,053
\$10,000 under \$15,000.....	14,761,731	21,650	.0020	.0020	42	23,951
\$15,000 under \$20,000.....	3,257,547	14,674	.0060	.0060	70	13,993
\$20,000 under \$50,000.....	1,522,529	14,599	.0090	.0090	87	10,800
\$50,000 under \$100,000.....	174,980	17,808	.0900	.0842	137	1,536
\$100,000 under \$200,000.....	42,581	17,507	.4000	.3877	115	559
\$200,000 or more.....	14,221	14,221	1.0000	1.0000	316	316
Form 1040, business, total.....	7,781,561	105,086	-	-	42,002	2,430,377
Adjusted gross income or largest source of income and business receipts—						
(Classed in thousands of dollars)						
Under 10.... Under 20.....	4,751,127	14,376	.0030	.0030	13,224	4,446,003
10 under 15.... Under 15.....	2,026,457	12,131	.0060	.0060	11,745	1,752,061
15 under 20.... Under 20.....	104,700	11,744	.0130	.0128	11,328	273,474
20 under 30.... Under 30.....	638,794	13,141	.0190	.0190	11,708	615,958
30 under 50.... Under 50.....	332,797	13,770	.0430	.0446	12,990	241,474
50 under 100.... Under 100.....	124,110	12,867	.1000	.0990	11,767	118,141
100 under 200.... Under 200.....	27,781	13,700	.5000	.4931	12,164	24,093
200 or more.... Any amount.....	14,000	14,000	1.0000	1.0000	13,143	13,143
Form 1040, prior year delinquent, total.....	21,147	274	-	-	10	700
Adjusted gross income class—						
Under \$50,000.....	21,115	182	.0100	.0086	6	696
\$50,000 or more.....	72	72	1.0000	1.0000	13	13

¹Data in columns (5) and (6) opposite business returns in the stub exclude such returns subsequently reclassified after the sampling stage as nonbusiness returns; data opposite nonbusiness returns in the stub represent returns subsequently reclassified as business returns.

²Estimated by multiplying the number of business returns, column (5) by the weight obtained by dividing the total number of returns in the population, column (1), by the number of returns in the sample, column (2).

Table 7C.—NUMBER OF CORPORATION RETURNS IN THE POPULATION, IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1968

Type of return and stratum	Number of returns		Sampling rates	
	Population	Sample	Pre-scribed	Achieved
	(1)	(2)	(3)	(4)
Corporation, total.....	1,366,141	105,480	-	-
Form 1120, total.....	1,405,140	99,449	-	-
Forms 1120 and 1120 Special, total.....	1,366,141	91,028	-	-
Total assets and Net income/deficit (Classes in thousand dollars)				
Under 50.....	509,108	10,769	.0200	.0204
50 under 100.....	189,318	5,846	.0300	.0309
Under 50.....	25 under 50.....			
100 under 250.....	235,521	12,118	.0500	.0515
Under 100.....	50 under 100.....			
250 under 500.....	126,036	7,929	.0600	.0621
Under 250.....	100 under 250.....			
500 under 1,000.....	70,395	5,156	.0700	.0732
Under 500.....	250 under 500.....			
1,000 under 5,000.....	96,462	17,005	.3000	.3012
Under 1,000.....	500 under 750.....			
5,000 under 10,000.....	7,802	3,749	.4000	.5036
Under 5,000.....	750 under 1,000.....			
10,000 or more.....	Any amount.....			
Under 10,000.....	1,000 or more.....	142,181	1,0000	1.0000
Special, Form 1120.....				
Under 10,000.....	Any amount.....	48,304	.0200	.1835
Form 1120, manually sampled, total.....	137,013	8,421	-	-
Total assets				
Total assets not reported.....	10,808	469	.0200	.0249
Under 100 (PYD ² and overpaid under 1,000).....	72,170	1,730	.0200	.0236
100 under 1,000.....	46,920	2,862	.0600	.0610
1,000 under 10,000.....	4,069	1,514	.4000	.3721
10,000 or more (PYD ² and overpaid 10,000 or more).....	4,046	1,046	1.0000	1.0000
Form 1120S, total.....	223,001	6,031	-	-
Total assets				
Under 1,000 ³	205,972	3,840	.0200	.0186
Under 1,000 ⁴	15,241	403	.0200	.0264
1,000 or more.....	1,788	1,788	1.0000	1.0000

¹Includes Form 1120 Specials selected at a rate of 1.00 (see text) and all Forms 1120P, 1120L, and 1120M.

²PYD - Prior Year Delinquent.

³Returns computer sampled.

⁴Returns manually sampled.

factors that were applied to sample returns. For example, the actual weight of proprietorships with adjusted gross income or largest source of income \$30,000 under \$50,000 and business receipts under \$500,000 was 22.44. Therefore 44% of the sample returns in this stratum received an integer weight of 23, and 56% an integer weight of 22. With this procedure of integer weighting, all frequencies in tables of this report add to their respective totals. Dollar amounts also add to their totals as a result of specially designed computer procedures conducted at a later stage of statistical processing.

For corporations, actual weights, rounded to two decimal places were used for weighting sample returns and were obtained by dividing each stratum population by the sample count for that stratum. For returns with total assets \$50,000 under \$100,000 and net income/deficit under \$50,000, for example, the actual weight was 32.38. Therefore, each sample return in this stratum received a weight of 32.38. The frequencies and amounts estimated by this method do not necessarily add to their respective totals.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

(1) Not all returns designated for the sample were found, even after followup;

(2) Ending digits of Social Security Numbers or Employer Identification Numbers used for selection of the sample were not distributed equally throughout each region of the U. S.; and

(3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample class; however, none of the returns was reassigned to a sample group with a larger weight than that in which it originally fell.

LIMITATIONS OF THE DATA

Sampling Variability

The relative sampling variability (RSV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities

Table 7D.—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1968

Estimated number of returns	Returns with adjusted gross income or deficit							
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Percent)								
100.....	(1)	(1)	(1)	(1)	(1)	32.0	1.6	No sampling variability since all returns are in sample
500.....	(1)	(1)	(1)	(1)	(1)	14.3	5.6	
1,000.....	(1)	(1)	(1)	35.2	35.2	10.1	4.0	
5,000.....	(1)	(1)	38.8	24.9	24.9	7.1	2.8	
10,000.....	(1)	31.5	18.2	15.7	15.7	4.5	1.8	
15,000.....	33.2	22.3	12.9	11.1	11.1	3.2	1.3	
20,000.....	27.1	18.2	10.5	9.1	9.1	2.6	1.0	
25,000.....	23.4	15.7	9.1	7.9	7.9	2.3	0.9	
30,000.....	21.0	14.1	8.2	7.0	7.0	2.0	0.8	
50,000.....	14.3	10.0	5.8	5.0	5.0	1.4	(2)	
100,000.....	10.5	7.0	4.1	3.5	3.5	1.0	(2)	No sampling variability since all returns are in sample
250,000.....	6.6	4.5	2.6	2.2	2.2	0.6	(2)	
500,000.....	4.7	3.1	1.8	1.6	1.6	(2)	(2)	
1,000,000.....	3.3	2.2	1.3	1.1	1.1	(2)	(2)	
5,000,000.....	1.5	1.0	0.6	0.5	0.5	(2)	(2)	
10,000,000.....	1.0	0.7	(2)	(2)	(2)	(2)	(2)	

¹Sample too small to yield reliable estimates of sampling variability.

²Not applicable.

Table 7E.—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1968

Estimated number of returns	Returns with size of gross receipts		
	Under \$200,000	\$200,000 under \$500,000	\$500,000 or more
	(1)	(2)	(3)
(Percent)			
300.....	28.3	11.5	No sampling variability since all returns are in sample
400.....	24.5	10.0	
600.....	20.0	8.2	
800.....	17.3	7.1	
1,000.....	15.5	6.3	
2,000.....	11.0	4.5	
4,000.....	7.7	3.2	
6,000.....	6.3	2.6	
8,000.....	5.5	2.2	
10,000.....	4.9	2.0	
20,000.....	3.5	1.4	No sampling variability since all returns are in sample
40,000.....	2.4	1.0	
50,000.....	2.2	0.9	
75,000.....	1.8	(1)	
100,000.....	1.5	(1)	
200,000.....	1.1	(1)	
300,000.....	0.9	(1)	
500,000.....	0.7	(1)	
600,000.....	0.6	(1)	
700,000.....	0.6	(1)	
800,000.....	0.5	(1)	No sampling variability since all returns are in sample
900,000.....	0.5	(1)	
950,000.....	0.5	(1)	

¹Not applicable.

Table 7F. —CORPORATIONS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1968

Estimated number of returns	Returns with size of total assets							
	Under \$50,000 and not reported	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(Percent)							
1,000.....	(1)	(1)	(1)	(1)	(1)	15.3	12.2	
500.....	(1)	(1)	30.8	28.0	25.8	10.8	8.7	
200.....	(1)	35.8	25.2	21.3	21.0	8.8	7.1	
100.....	31.3	25.4	19.5	17.7	16.3	6.8	5.5	
1,000.....	22.1	18.0	13.8	12.5	11.5	4.8	3.9	
2,000.....	15.7	11.7	4.7	8.9	8.2	3.4	2.7	
3,000.....	12.8	10.4	8.0	7.2	6.7	2.8	2.2	
4,000.....	11.1	9.0	6.9	6.3	5.8	2.4	1.9	
5,000.....	9.9	8.0	6.2	5.6	5.2	2.2	1.7	
6,000.....	9.0	7.3	5.6	5.1	4.7	2.0	1.6	
7,000.....	8.4	6.8	5.2	4.7	4.4	1.8	1.5	
10,000.....	7.0	5.7	4.4	4.0	3.6	1.5	1.2	
15,000.....	5.7	4.6	3.6	3.2	3.0	1.2	(2)	
20,000.....	4.9	4.0	3.1	2.8	2.6	1.1	(2)	
25,000.....	4.4	3.6	2.8	2.5	2.3	1.0	(2)	
30,000.....	4.0	3.3	2.5	2.3	2.1	0.9	(2)	
40,000.....	3.5	2.8	2.2	2.0	1.8	0.8	(2)	
50,000.....	3.1	2.5	1.9	1.8	1.6	0.7	(2)	
75,000.....	2.6	2.1	1.6	1.4	1.3	0.6	(2)	
100,000.....	2.2	1.8	1.4	1.2	1.1	(2)	(2)	
200,000.....	1.6	1.3	1.0	0.9	(2)	(2)	(2)	
300,000.....	1.3	(2)	0.8	(2)	(2)	(2)	(2)	
500,000.....	1.0	(2)	(2)	(2)	(2)	(2)	(2)	
1,000,000.....	0.7	(2)	(2)	(2)	(2)	(2)	(2)	
1,500,000.....	0.6	(2)	(2)	(2)	(2)	(2)	(2)	

¹Sample too small to yield reliable estimates of sampling variability.²Not applicable, since the estimated number of returns is greater than population estimates.

of selected estimates for proprietorships and partnerships are shown in tables 7.1 and 7.2.

"Upper limit" relative sampling variability estimates based on a special formula are shown in tables 7D, 7E, and 7F for frequency estimates in general. For estimates whose RSV's were not computed, tables 7D, 7E, and 7F can be used to obtain some measure of variability for estimated frequencies of the proprietorship, partnership, and corporation returns respectively. However, the percentages shown in these tables are generally higher than those that would have resulted had the required formulas been used.

The following illustrates the use of table 7E (tables 7D and 7F are used similarly): for a given cell of a partnership table, if 6,000 were the estimated number of returns with gross receipts \$200,000 under \$500,000 then the relative sampling variability would be expected to be less than 2.6 percent.

The first column of each table may be used for frequency estimates which are not classified by the criteria which were used in stratifying the samples. For example, if 6,000 were the estimated number of partnership returns where industry and not gross receipts was the classifier, then the RSV of the estimate would be expected to be less than 6.3 percent.

Frequencies and associated amounts that contained excessive sampling variability were deleted from the tables and footnoted. However, the data were included in the appropriate totals.

Other Sampling Limitations

The presence of a dash instead of a frequency or amount in a cell of a table indicates either of the following:

(1) if returns were sampled at the 100% rate, then no returns had the particular characteristics: or

(2) if returns were sampled at a rate less than 100%, then either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, and returns with other obvious errors were edited and recording errors amended.

Quality of the basic data abstracted at the processing centers was controlled by means of continuous sampling verification system. In order to provide measures of accuracy of the statistical processing and secure greater consistency among the processing centers, a subsample of the returns and abstract sheets was independently reprocessed in the Statistics Division. Data generated under this program were utilized to clarify the editing instructions and to inform the processing centers of the findings. Prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax law, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Businesses		Business receipts		Depreciation		Net profit (less loss)	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries.....	9,211,613	0.12	222,105,222	0.41	9,050,068	0.64	31,870,535	0.42
Agriculture, forestry, and fisheries.....	3,205,683	0.73	37,361,795	1.42	4,275,452	1.12	3,545,128	2.37
Farms.....	3,042,564	0.76	35,017,457	1.49	4,126,359	1.15	3,124,849	2.59
Field crop farms.....	1,200,523	1.45	10,980,912	1.90	1,586,896	2.04	1,705,047	3.13
Fruit, tree nut, and vegetable farms.....	1,39,942	4.04	1,907,282	4.83	181,816	4.72	136,371	13.64
Livestock farms.....	1,470,833	1.22	21,243,282	2.26	2,191,645	1.62	1,431,896	4.25
Animal specialty farms.....	57,303	6.11	215,539	10.93	48,926	8.29	103,018	9.59
Other farms.....	173,963	3.71	770,442	7.23	117,076	6.10	145,447	33.99
Agricultural services and hunting and trapping.....	118,496	4.65	2,013,383	5.12	112,075	5.88	362,844	6.40
Miscellaneous agricultural services.....	18,777	11.17	461,492	9.48	34,565	13.84	43,131	19.28
Offices of veterinarians and animal hospitals.....	14,520	10.28	479,953	8.30	22,272	10.37	176,720	8.12
Other animal husbandry services.....	13,825	9.07	504,013	13.77	21,001	9.14	(2)	(2)
Horticultural services.....	51,492	7.52	565,197	8.52	32,817	10.17	145,507	9.22
Hunting and trapping, and game propagation.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Forestry.....	9,382	15.81	94,523	21.68	9,249	27.13	(2)	(2)
Fisheries.....	35,241	9.27	236,432	11.81	27,769	12.49	45,876	19.06
Mining.....	43,488	5.77	1,219,968	4.82	118,096	6.52	173,873	16.41
Metal mining.....	1,680	32.50	(2)	(2)	(2)	(2)	(2)	(2)
Coal mining.....	(2)	(2)	81,773	23.97	4,629	29.53	(2)	(2)
Crude petroleum and natural gas.....	39,738	6.08	966,444	4.95	90,272	5.90	179,338	13.80
Quarrying and mining, not elsewhere classified.....	5,280	20.59	160,953	17.14	20,607	24.57	(2)	(2)
Contract construction.....	663,301	1.87	19,333,780	1.64	546,404	2.74	2,886,567	2.00
General contractors.....	123,540	3.80	8,169,018	2.69	185,763	4.87	688,357	3.94
Building construction.....	105,938	4.08	7,118,354	2.94	107,601	5.43	597,819	4.17
Heavy construction, except buildings.....	9,905	13.28	624,026	8.50	43,946	11.52	54,804	14.53
General contractors not allocable.....	7,697	16.97	426,638	9.91	34,216	13.78	35,734	20.42
Special trade contractors.....	517,548	2.20	10,712,415	2.14	344,601	3.41	2,114,898	2.38
Plumbing, heating, and air conditioning.....	53,997	5.99	2,284,017	4.90	53,708	6.40	331,435	5.70
Painting, paperhanging, and decorating.....	106,932	5.23	1,193,473	5.83	26,888	8.19	358,603	5.92
Electrical work.....	40,693	7.42	1,201,419	6.68	20,873	7.90	205,526	7.32
Masonry, stonework, and plastering.....	44,251	7.36	1,300,527	6.61	26,683	8.09	223,474	7.30
Carpentering and flooring.....	153,930	4.42	1,605,091	5.23	37,910	7.06	483,289	5.35
Roofing and sheet metal work.....	25,923	9.66	745,980	8.35	16,024	10.33	134,062	9.37
Concrete work.....	10,347	13.61	463,823	10.63	13,227	14.42	59,600	14.18
Water well drilling.....	8,099	17.63	190,701	16.83	10,751	20.33	28,483	22.04
Miscellaneous special trade contractors.....	73,376	5.88	1,727,384	5.25	138,537	7.12	290,426	6.64
Contractors not allocable.....	22,213	10.44	452,347	10.29	16,040	15.44	83,312	12.29
Manufacturing.....	172,333	3.43	6,672,726	2.66	279,170	3.95	757,474	3.88
Food and kindred products.....	9,075	14.24	969,542	7.03	22,251	10.04	38,677	13.34
Textile mill products.....	(2)	(2)	64,141	22.34	(2)	(2)	10,377	26.38
Apparel and other textile products.....	7,208	16.09	519,775	9.95	6,619	15.07	47,132	15.01
Lumber and wood products, except furniture.....	45,947	7.28	1,485,927	5.87	102,796	7.86	139,028	9.17
Furniture and fixtures.....	7,511	17.19	264,026	14.31	7,413	16.96	30,601	18.16
Printing, publishing, and allied industries.....	30,141	8.07	808,679	7.68	37,074	9.34	130,697	10.03
Chemicals and allied products.....	5,029	25.42	124,092	19.47	3,602	25.27	14,696	25.63
Leather and leather products.....	(2)	(2)	51,855	29.82	(2)	(2)	8,977	27.78
Stone, clay, and glass products.....	8,501	13.90	346,114	12.42	22,021	15.75	37,647	16.97
Primary metal industries.....	1,561	34.66	113,419	19.18	3,074	29.79	(2)	(2)
Fabricated metal products.....	8,781	14.76	361,422	10.96	11,765	13.76	51,276	13.35
Machinery, except electric.....	18,780	9.37	769,230	7.66	38,715	9.82	135,200	8.86
Electrical machinery, equipment, and supplies.....	2,487	26.70	94,402	20.25	(2)	(2)	10,109	27.91
Transportation equipment.....	3,513	24.82	132,765	19.06	3,063	22.38	(2)	(2)
Manufacturing, not elsewhere classified.....	20,771	10.15	508,236	9.16	12,675	13.02	85,798	11.72
Manufacturing not allocable.....	2,277	27.40	59,101	24.54	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services.....	285,910	2.96	6,174,955	2.73	607,306	3.60	925,258	3.94
Local transportation.....	53,010	7.66	480,868	8.70	45,682	9.97	131,860	10.09
Taxicabs.....	31,993	10.50	226,013	11.66	15,976	14.53	75,140	14.25
Other.....	21,017	10.98	254,855	12.76	29,706	13.19	56,720	13.98
Trucking and warehousing.....	197,601	3.54	4,703,755	3.22	488,860	4.07	654,111	4.65
Trucking, local and long distance.....	194,216	3.58	4,521,509	3.29	483,613	4.10	637,255	4.73
Public warehousing and motor freight terminals.....	3,385	21.83	182,246	15.99	5,247	20.06	16,856	25.30
Water transportation.....	7,965	15.62	169,142	16.60	22,546	23.32	26,464	25.50
Air transportation.....	4,048	20.21	79,495	21.68	13,238	29.46	(2)	(2)
Pipeline transportation.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation services.....	7,517	15.94	398,120	9.69	5,094	20.14	33,920	20.25
Arrangement of transportation, except travel agencies.....	(2)	(2)	70,330	26.15	(2)	(2)	12,968	34.06
Travel agencies.....	4,461	19.12	222,644	14.32	2,597	28.77	18,419	27.09
Other transportation services.....	(2)	(2)	105,146	11.03	972	34.58	(2)	(2)
Communication.....	2,024	29.99	66,169	21.83	3,821	23.33	12,669	31.04
Electric, gas, and sanitary services.....	13,741	13.32	277,017	12.73	28,063	15.76	70,142	14.01
Wholesale and retail trade.....	1,909,640	0.89	106,886,227	0.76	1,356,218	1.12	7,644,409	0.99
Wholesale trade.....	268,392	2.53	20,432,113	1.56	233,568	2.71	1,795,988	2.30
Motor vehicles and automotive equipment.....	13,904	10.65	1,074,227	6.91	10,804	11.20	92,501	9.14
Drugs, chemicals, and allied products.....	5,260	16.35	252,249	14.00	3,920	20.70	40,720	15.41
Piece goods, notions, and apparel.....	11,330	12.13	465,081	8.75	5,237	16.28	91,344	10.86
Groceries and related products.....	42,070	5.92	4,782,051	3.21	41,173	5.45	249,350	5.58
Farm products—raw materials.....	16,574	10.40	3,551,951	3.31	24,092	9.20	60,761	12.13
Electrical goods.....	5,873	16.14	380,535	11.25	4,182	18.10	51,877	13.61
Hardware, and plumbing and heating equipment and supplies.....	5,277	16.30	363,577	11.90	4,748	17.79	54,700	13.55
Machinery, equipment, and supplies.....	23,683	8.03	1,401,750	6.07	19,836	8.69	184,829	7.18
Alcoholic beverages.....	2,788	13.45	781,831	7.89	6,675	9.59	38,627	10.72
Lumber and construction materials.....	6,421	16.85	636,163	7.50	6,589	20.62	49,241	12.79
Wholesale trade, not elsewhere classified.....	98,038	4.46	5,842,619	3.37	91,027	4.73	599,111	4.18
Wholesale trade not allocable.....	37,174	7.38	900,079	6.22	15,285	10.76	282,927	6.41

Footnotes at end of table.

TABLE 1.—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Businesses		Sales and receipts		Depreciation		Net profit (less loss)	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Continued								
Tractor, bulldozer, and farm equipment	1,400,676	0.44	8,447,31	0.90	1,108,387	1.25	5,777,680	1.14
Tractor, bulldozer, and farm equipment	21,403	1.32	4,450,18	1.45	4,300	5.08	77,444	5.74
Tractor, bulldozer, and farm equipment	0,130	0.85	1,876,311	0.32	4,332	3.11	113,444	8.33
Tractor, bulldozer, and farm equipment	2,677	0.42	1,222,800	0.72	18,777	7.87	1,638	8.76
Tractor, bulldozer, and farm equipment	1,101	0.47	1,088,873	0.94	16,341	2.54	37,700	15.01
Tractor, bulldozer, and farm equipment	310,331	0.44	4,700,000	0.48	4,336	6.14	4,8961	4.57
Tractor, bulldozer, and farm equipment	6,344	10.11	10,777	12.14	1,338	21.57	(5)	(5)
Tractor, bulldozer, and farm equipment	10,101	11.0	4,338,274	10.1	33,03	14.81	34,475	15.73
Tractor, bulldozer, and farm equipment	1,36,438	0.44	1,413,877	0.48	1,108	2.14	1,00,800	6.66
Tractor, bulldozer, and farm equipment	42,897	0.47	1,076,814	4.33	31,347	6.33	151,662	6.81
Tractor, bulldozer, and farm equipment	1,36,493	0.43	1,11,388	1.85	179,524	1.32	216,338	1.95
Tractor, bulldozer, and farm equipment	177,43	1.12	14,464,004	1.03	138,774	2.67	901,864	3.25
Tractor, bulldozer, and farm equipment	15,150	0.43	1,11,387,00	7.75	10,071	11.4	77,000	9.83
Tractor, bulldozer, and farm equipment	10,094	15.47	386,101	14.06	4,003	10.64	17,576	21.48
Tractor, bulldozer, and farm equipment	10,703	14.35	66,473	15.77	4,332	15.94	31,885	18.92
Tractor, bulldozer, and farm equipment	10,703	14.35	401,406	10.30	11,006	13.38	64,655	13.26
Tractor, bulldozer, and farm equipment	1,373	11.76	4,67,614	10.47	4,332	13.47	35,041	17.63
Automotive dealer	1,36,701	0.43	1,098,030	0.41	195,060	0.41	1,231,609	1.35
Automotive dealer	44,34	0.40	6,157,464	0.68	1,364	5.55	188,709	6.08
Automotive dealer	18,113	0.40	1,287,079	0.95	1,338	9.45	111,375	9.10
Automotive dealer	200,298	2.44	1,1,447,278	1.41	136,774	2.81	21,444	2.57
Automotive dealer	17,346	0.44	1,11,384	0.44	14,334	0.33	62,431	11.87
Automotive dealer	57,477	0.44	1,11,384	4.21	32,277	0.33	31,213	5.42
Automotive dealer	4,471	0.43	1,11,384	6.74	10,777	0.34	67,693	9.47
Automotive dealer	35,361	0.43	4,067,079	0.30	1,338	7.88	1,01,612	6.62
Automotive dealer	1,36,434	0.43	4,11,384	0.44	66,110	0.44	380,139	5.04
Automotive dealer	1,4,314	0.43	1,066,774	0.35	1,338	3.18	1,11,277	8.33
Automotive dealer	10,647	10.42	77,338	8.51	11,334	11.06	6,800	10.88
Automotive dealer	37,933	0.44	1,11,384	0.44	1,338	1.33	1,11,444	11.79
Automotive dealer	1,36,433	0.43	10,097,701	0.44	11,338	3.07	943,033	3.31
Automotive dealer	193,301	0.41	1,106,638	2.83	195,018	3.76	609,704	4.13
Automotive dealer	101,34	4.47	1,098,030	0.40	8,334	0.44	33,339	5.06
Automotive dealer	17,407	0.44	1,11,384	4.01	1,338	6.18	33,108	5.08
Automotive dealer	1,36,311	0.46	1,11,384	4.01	1,338	0.40	156,455	6.55
Automotive dealer	1,36,336	0.43	1,11,384	0.43	1,11,384	14.15	30,119	17.89
Automotive dealer	1,36,336	10.44	670,666	8.44	11,338	1.33	47,332	12.32
Automotive dealer	17,440	10.30	637,733	0.43	1,338	10.85	100,377	10.31
Automotive dealer	15,779	11.05	667,013	0.44	0,338	11.34	68,188	11.42
Automotive dealer	1,36,00	0.43	736,334	0.40	1,11,384	10.44	7,600	11.15
Automotive dealer	1,36,00	31.43	91,750	0.41	33,338	33.55	1,055	29.46
Automotive dealer	4,347	0.43	1,11,384	1.11	(5)	(5)	11,083	20.66
Automotive dealer	114,535	4.47	1,11,384	0.41	1,338	0.31	85,333	5.43
Automotive dealer	17,438	10.47	50,11	10.44	11,111	14.06	42,306	15.31
Automotive dealer	18,301	0.43	1,11,384	0.44	1,338	11.11	70,741	11.62
Finance, insurance, and real estate	515,372	0.40	1,11,384	0.41	1,338	0.43	1,301,10	2.23
Finance, insurance, and real estate	31,586	0.43	67,338	0.40	11,338	14.37	1,36,675	2.75
Finance, insurance, and real estate	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Finance, insurance, and real estate	4,886	12.55	1,11,384	14.28	(5)	(5)	1,11,384	22.16
Finance, insurance, and real estate	6,934	0.40	34,277	0.40	1,338	1.33	1,36,795	8.42
Finance, insurance, and real estate	17,360	10.44	67,338	0.40	1,338	15.11	10,631	9.90
Finance, insurance, and real estate	6,484	10.87	1,11,384	0.40	1,338	4.13	40,394	16.08
Finance, insurance, and real estate	179,115	0.44	1,11,384	0.44	1,338	5.05	1,11,384	3.34
Finance, insurance, and real estate	305,161	0.43	4,461,121	0.38	0,692	4.69	1,11,384	3.30
Finance, insurance, and real estate	18,11	0.41	1,11,384	0.40	1,338	0.40	(5)	(5)
Finance, insurance, and real estate	19,669	11.38	41,338	0.44	0,661	1.51	(5)	(5)
Finance, insurance, and real estate	1,66,613	0.46	1,11,384	0.44	0,694	0.43	93,914	3.71
Finance, insurance, and real estate	1,706	30.41	1,11,384	(5)	(5)	(5)	1,11,384	27.36
Finance, insurance, and real estate	6,410	11.40	1,11,384	14.71	0,661	0.43	(5)	(5)
Finance, insurance, and real estate	6,006	12.80	706,110	10.11	1,338	10.40	41,474	16.94
Finance, insurance, and real estate	1,36,44	0.46	1,11,384	0.40	1,338	14.33	189,710	8.31
Finance, insurance, and real estate	1,36,447	0.85	36,347,305	0.84	1,338	1.34	1,11,384	0.77
Hotel, rooming house, camp, and other lodging places	110,064	0.40	1,111,001	4.37	34,301	2.24	138,077	12.90
Hotel, rooming house, camp, and other lodging places	11,064	14.49	1,11,384	1.33	1,338	13.27	(5)	(5)
Hotel, rooming house, camp, and other lodging places	40,110	0.40	87,344	0.43	1,11,384	1.33	21,314	15.69
Hotel, rooming house, camp, and other lodging places	31,334	0.47	38,11	0.41	1,338	10.34	(5)	(5)
Hotel, rooming house, camp, and other lodging places	26,07	10.62	1,11,384	1.34	1,338	14.30	1,338	24.83
Hotel, rooming house, camp, and other lodging places	560,467	0.47	5,70,77	0.44	46,664	0.41	1,11,384	2.71
Hotel, rooming house, camp, and other lodging places	31,334	0.46	4,338,77	0.44	46,664	0.41	1,11,384	13.23
Hotel, rooming house, camp, and other lodging places	1,36,44	0.46	1,11,384	0.46	46,664	0.41	1,11,384	7.27
Hotel, rooming house, camp, and other lodging places	36	2.51	40,668	0.40	1,338	11.69	1,11,384	12.95
Hotel, rooming house, camp, and other lodging places	06,110	0.41	1,11,384	0.44	1,338	0.44	46,664	4.54
Hotel, rooming house, camp, and other lodging places	1,11,384	0.46	1,11,384	0.46	1,338	1,338	41,664	5.70
Hotel, rooming house, camp, and other lodging places	1,36,44	1.66	1,11,384	1,338	4,338	1,338	67,776	16.08
Hotel, rooming house, camp, and other lodging places	1,36,44	10.57	637,338	0.40	4,338	0.40	156,80	8.13
Hotel, rooming house, camp, and other lodging places	11,331	10.67	66,776	0.40	(5)	(5)	1,338	23.86
Hotel, rooming house, camp, and other lodging places	55,469	7.78	14,776	11.06	6,330	21.58	67,776	11.28
Hotel, rooming house, camp, and other lodging places	304,613	0.47	1,11,384	0.43	1,338	7.86	231,064	3.44
Hotel, rooming house, camp, and other lodging places	17,331	10.17	43,338	0.44	1,338	23.35	80,887	11.59
Hotel, rooming house, camp, and other lodging places	7,111	0.43	46,338	0.44	1,338	11.09	150,990	9.30
Hotel, rooming house, camp, and other lodging places	7,111	4.86	703,87	0.44	1,338	3.37	7,111	5.68
Hotel, rooming house, camp, and other lodging places	17,336	3.75	1,11,384	4.87	46,776	10.38	47,338	5.25
Automobile parking, repair, and service	146,611	4.01	1,11,384	4.04	1,338	5.63	46,513	5.09
Automobile parking, repair, and service	1,36,44	0.43	1,11,384	0.43	(5)	(5)	(5)	(5)
Automobile parking, repair, and service	1,36,44	0.43	1,11,384	0.43	1,338	10.95	104,225	9.90
Automobile parking, repair, and service	76,606	0.46	1,11,384	0.46	46,664	0.46	34,133	6.78
Automobile parking, repair, and service	1,36,44	13.67	1,11,384	14.70	46,664	17.07	34,895	15.42
Automobile parking, repair, and service	1,36,44	0.43	1,11,384	11.07	46,664	11.35	46,664	17.25

Footnotes at end of table.

Table 7.1--PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY--Continued

Industry	Businesses		Business receipts		Depreciation		Net profit (less loss)	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Services--Continued								
Repair services, except automobile.....	188,193	3.73	1,939,734	4.64	75,820	5.86	469,341	5.27
Radio and TV repair shops.....	40,286	8.20	334,643	10.82	13,051	13.15	67,267	13.93
Electrical repair shops, except radio and TV.....	24,373	10.38	302,010	11.68	10,982	14.41	75,360	13.26
Reupholstery and furniture repair.....	22,161	11.06	271,472	12.98	8,558	14.23	54,210	14.35
Other repair services, except automobile.....	101,178	5.11	1,031,609	6.39	43,227	8.30	272,504	7.03
Motion pictures.....	9,580	13.32	244,901	12.70	11,526	18.76	34,797	18.78
Production, distribution, and related services.....	6,065	17.38	99,801	19.33	4,768	34.05	21,639	24.71
Theaters.....	3,515	20.46	145,100	16.53	6,758	21.13	13,158	28.57
Amusement and recreation services, except motion pictures.....	148,113	4.08	1,473,914	4.77	135,187	5.94	161,133	11.50
Theatrical producers, bands, orchestras, and entertainers.....	34,984	7.01	369,135	8.32	14,458	12.25	103,009	9.89
Bowling alleys and billiard and pool parlors.....	10,260	15.10	199,340	15.10	15,743	17.55	25,492	23.13
Other amusement and recreation services.....	82,869	5.33	905,439	6.15	94,986	7.04	(²)	(²)
Medical and health services.....	410,394	1.90	13,060,548	1.11	380,294	1.91	7,172,225	1.00
Offices of physicians and surgeons.....	154,799	2.09	7,360,419	1.25	195,410	2.12	4,443,637	1.16
Offices of dentists and dental surgeons.....	85,034	3.39	3,407,749	2.40	100,355	3.85	1,743,327	2.32
Offices of osteopathic physicians.....	6,468	11.96	245,490	8.02	8,696	10.17	145,297	7.75
Offices of chiropractors.....	13,144	11.24	248,307	10.25	14,971	13.17	134,603	10.57
Hospitals.....	352	32.95	69,342	26.50	(²)	(²)	(²)	(²)
Medical laboratories.....	3,411	26.21	77,061	18.01	2,160	28.41	24,310	18.69
Dental laboratories.....	5,175	17.62	157,890	14.98	4,222	20.22	54,779	15.62
Sanatoria, and convalescent and rest homes.....	18,604	12.43	582,796	8.89	29,887	10.45	65,028	12.78
Registered and practical nurses.....	89,081	5.83	324,105	6.89	5,059	21.12	272,711	6.93
Other medical services.....	28,225	7.37	687,389	6.40	18,758	9.36	285,548	6.12
Legal services.....	125,497	3.22	2,626,833	2.66	64,968	4.27	1,407,632	2.49
Educational services.....	94,852	5.12	403,356	8.11	26,843	9.71	129,037	8.24
Engineering services.....	41,820	6.07	726,289	6.97	18,983	10.27	234,002	6.36
Architectural services.....	18,439	9.53	484,510	7.92	8,859	10.44	136,023	8.61
Certified public accountants.....	17,833	8.37	349,974	8.05	10,415	10.09	170,791	7.65
Other accounting, auditing, and bookkeeping services.....	102,360	4.63	631,640	6.23	27,358	7.71	299,858	6.12
Other services.....	119,494	4.16	812,539	6.31	24,690	7.01	348,319	7.91
Nature of business not allocable.....	25,139	10.75	148,252	14.22	6,132	24.67	38,864	20.06

¹Net loss exceeds net profit.²Sample is too small to yield a reliable estimate of the sampling variability.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 7.2—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Partnerships		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries.....	917,500	0.11	30,531,444	0.32	13,771,437	0.62	3,195,359	2.43
Agriculture, forestry, and fisheries.....	120,711	1.31	5,344,029	2.02	940,561	2.59	286,261	6.24
Agriculture.....	101,849	1.31	4,506,796	2.27	806,912	2.72	264,119	6.58
Field crop farms.....	40,772	2.38	1,550,413	4.01	332,165	4.31	77,575	12.13
Fruit, tree nut, and vegetable farms.....	9,329	1.01	462,241	2.03	92,761	10.51	40,825	14.81
Livestock farms.....	53,224	2.07	2,284,414	3.09	346,388	3.72	134,424	9.82
Animal specialty farms.....	1,418	13.05	36,767	23.28	(1)	(1)	4,669	30.59
Other farms.....	5,088	6.84	174,666	11.26	31,687	12.48	6,621	21.70
Agricultural services and hunting and trapping.....	8,343	1.23	762,327	4.62	120,999	8.55	19,170	21.12
Miscellaneous agricultural services.....	2,522	9.24	321,175	6.72	27,075	12.44	6,848	24.74
Offices of veterinarians and animal hospitals.....	1,959	11.08	158,121	13.35	63,720	14.32	(1)	(1)
Other animal husbandry services.....	1,504	12.26	189,628	6.91	8,597	11.96	11,005	33.15
Horticultural services.....	2,337	10.14	93,402	13.26	21,507	14.94	(1)	(1)
Hunting and trapping, and game propagation.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Fisheries.....	897	10.51	21,001	29.40	(1)	(1)	(1)	(1)
Fisheries.....	1,676	11.86	52,905	13.42	10,004	23.01	(1)	(1)
Manufacturing.....	13,227	4.14	971,421	3.14	193,046	4.04	120,290	10.45
Metal mining.....	419	21.44	44,906	7.85	6,475	17.11	8,264	23.51
Coal mining.....	961	14.99	176,797	7.21	17,182	15.91	1,015	26.18
Crude petroleum and natural gas.....	10,719	4.62	630,533	4.04	151,255	4.51	103,556	11.25
Quarrying and mining, not elsewhere classified.....	1,008	14.42	118,129	8.62	17,684	13.64	(1)	(1)
Contract construction.....	41,062	2.01	7,365,160	1.18	894,101	2.07	98,353	12.11
General contractors.....	17,326	3.41	4,736,689	1.11	490,319	2.57	70,705	15.72
Building construction.....	14,376	3.77	2,025,919	1.73	341,425	4.43	57,639	19.19
Heavy construction, except buildings.....	1,460	11.46	614,025	2.36	41,960	7.07	5,684	4.89
General contract not all tabular.....	1,484	11.11	1,041,745	1.35	156,934	1.64	7,382	14.47
Special trade contractors.....	32,344	2.61	2,617,713	2.16	447,786	3.22	27,648	15.44
Plumbing, heating, and air conditioning.....	4,104	6.42	501,822	5.43	70,154	7.55	3,404	25.19
Painting, paperhanging, and decorating.....	4,167	7.13	324,480	2.99	51,949	9.26	(1)	(1)
Electrical work.....	3,211	8.21	351,452	6.26	64,756	9.17	2,812	17.79
Masonry, stone work, and plastering.....	4,711	6.94	357,855	7.22	61,282	8.57	(1)	(1)
Carpentering and flooring.....	3,235	7.81	225,472	9.33	50,097	10.14	(1)	(1)
Roofing and sheet metal work.....	2,440	10.01	172,078	8.61	28,587	11.38	(1)	(1)
Concrete work.....	1,763	11.23	169,838	9.03	28,895	12.67	1,469	20.75
Water well drilling.....	984	10.18	48,492	18.59	10,022	26.73	(1)	(1)
Miscellaneous special trade contractors.....	6,526	6.91	560,224	6.31	92,407	8.16	8,564	15.90
Contractors not all tabular.....	(1)	(1)	10,758	1.69	1,622	24.39	-	-
Manufacturing.....	32,601	2.36	1,530,670	1.34	602,336	2.24	64,031	7.75
Food and kindred products.....	2,370	8.21	1,045,571	2.91	60,248	4.77	3,234	27.59
Textile mill products.....	942	10.13	231,230	4.41	19,984	9.84	4,443	1.68
Apparel and other textile products.....	2,323	9.13	653,983	4.13	58,576	7.63	3,295	30.50
Lumber and wood products, except furniture.....	5,513	6.26	74,812	3.37	84,762	5.74	8,741	7.17
Furniture and fixtures.....	1,271	12.96	156,415	7.28	14,443	13.93	1,422	30.52
Printing, publishing, and allied industries.....	5,493	6.37	479,121	4.15	87,564	6.35	8,182	13.42
Chemical and allied products.....	940	18.70	388,201	4.03	10,991	13.11	4,245	0.45
Leather and leather products.....	296	26.07	69,751	23.12	6,783	23.41	(1)	(1)
Stone, clay, and glass products.....	1,946	11.27	213,280	8.43	26,761	6.90	2,623	30.64
Primary metal industries.....	666	17.72	133,667	7.09	15,918	11.27	1,940	17.08
Fabricated metal products.....	2,143	6.24	362,136	6.41	44,321	7.27	2,659	15.27
Machinery, except electrical.....	3,424	7.41	466,363	1.74	83,884	7.81	(1)	(1)
Electrical machinery, equipment, and supplies.....	629	18.00	90,367	8.51	4,778	13.65	(1)	(1)
Transportation equipment.....	744	16.44	86,253	9.13	6,277	13.05	1,200	26.30
Manufacturing, not elsewhere classified.....	4,169	11.25	460,027	4.47	67,624	7.34	4,392	28.85
Manufacturing not all tabular.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	15,206	3.23	1,230,227	3.21	172,144	4.90	14,926	10.50
Local transportation.....	908	16.08	46,735	14.44	7,604	23.65	469	30.79
Taxicabs.....	261	30.27	10,415	24.47	(1)	(1)	(1)	(1)
Other.....	647	14.01	35,820	23.69	6,926	25.53	290	33.06
Trucking and warehousing.....	4,540	4.86	780,365	4.33	98,982	6.23	8,142	17.79
Trucking, local and long distance.....	8,430	5.20	615,642	1.20	82,856	7.05	6,891	20.26
Public warehousing and motor freight terminal.....	1,110	13.71	164,723	6.73	16,126	12.29	1,251	30.80
Water transportation.....	921	15.62	54,142	4.71	14,776	8.90	(1)	(1)
Air transportation.....	231	31.38	31,553	4.29	4,168	7.58	(1)	(1)
Pipeline transportation.....	(1)	(1)	24,649	10.12	(1)	(1)	(1)	(1)
Transportation services.....	465	14.51	149,265	7.12	12,342	17.09	2,234	9.04
Arrangement of transportation, except travel agencies.....	(1)	(1)	26,368	26.41	(1)	(1)	(1)	(1)
Travel agencies.....	431	21.11	68,855	10.16	3,544	27.17	(1)	(1)
Other transportation services.....	383	23.76	54,102	9.30	5,557	25.05	1,897	7.87
Communication.....	581	20.14	46,190	14.18	7,309	13.05	1,027	7.34
Electric, gas, and sanitary services.....	1,471	10.86	96,228	11.35	22,448	15.30	(1)	(1)
Wholesale and retail trade.....	209,324	0.84	34,432,268	0.57	2,444,455	1.07	164,628	4.60
Wholesale trade.....	32,162	2.35	10,976,571	0.75	594,025	2.24	37,591	12.38
Motor vehicles and automotive equipment.....	1,471	4.79	398,046	5.14	35,306	10.39	1,593	29.97
Drugs, chemicals, and allied products.....	1,074	13.97	171,570	8.68	15,307	15.18	671	30.11
Piece goods, notions, and apparel.....	1,787	10.30	510,822	5.08	41,831	11.35	1,256	26.86
Groceries and related products.....	4,780	5.29	3,083,811	1.14	110,812	3.60	9,190	27.43
Farm products—raw materials.....	2,373	8.13	1,824,191	1.27	42,951	7.37	4,020	13.54
Electrical goods.....	760	15.39	250,268	4.06	16,721	11.22	(1)	(1)
Hardware, and plumbing and heating equipment and supplies.....	1,052	13.40	285,002	7.13	26,317	17.34	(1)	(1)
Machinery, equipment, and supplies.....	4,151	7.06	699,355	3.68	69,151	6.07	4,607	26.68
Alcoholic beverages.....	745	13.02	480,428	3.02	19,758	6.30	(1)	(1)
Lumber and construction materials.....	831	12.88	440,294	2.91	21,935	11.29	2,697	20.90
Wholesale trade, not elsewhere classified.....	12,556	3.95	2,824,546	1.71	192,836	4.05	11,808	30.05
Wholesale trade not all tabular.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-

Footnote at end of table.

Table 7.2—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Partnerships		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
	(1)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
Wholesale and retail trade—Continued								
Retail trade.....	174,703	1.00	24,939,597	0.30	1,813,360	1.26	125,310	4.76
Building material, hardware, and farm equipment.....	11,237	4.10	1,770,846	2.78	143,313	4.22	10,061	12.43
Building material dealers.....	4,481	6.49	614,837	4.43	67,855	6.55	4,353	17.91
Hardware stores.....	4,140	7.17	489,482	6.30	49,930	7.93	3,202	26.12
Farm equipment dealers.....	2,600	7.54	672,527	4.21	30,528	6.46	2,506	20.19
General merchandise stores.....	7,823	4.63	1,242,522	3.41	100,782	4.89	7,104	14.49
Mail order houses.....	669	18.68	63,051	6.00	8,284	11.35	272	33.36
Automatic merchandising machine operators.....	1,503	12.47	126,342	9.79	12,123	15.32	(1)	(1)
Direct selling establishments.....	398	34.60	43,750	16.37	(1)	(1)	107	33.05
Variety and other general merchandise stores.....	7,473	5.30	1,009,179	3.44	75,974	5.45	5,949	16.46
Food stores.....	26,720	2.68	4,895,215	1.23	271,620	2.77	17,371	14.22
Grocery stores.....	20,746	3.00	4,144,330	1.43	209,623	2.88	12,257	15.68
Meat and fish markets.....	2,400	9.38	314,872	8.50	25,282	10.20	(1)	(1)
Fruit stores and vegetable markets.....	339	21.37	47,832	20.47	3,582	25.39	25	15.78
Candy, nut, and confectionery stores.....	920	15.96	63,739	17.85	7,011	21.13	(1)	(1)
Retail bakeries.....	1,214	13.67	110,425	14.50	16,583	16.45	(1)	(1)
Dairy products and other food stores.....	1,281	13.07	107,517	12.62	9,534	19.51	(1)	(1)
Automotive dealers.....	34,940	2.38	5,917,306	1.59	328,067	2.70	21,951	8.85
Motor vehicle dealers.....	2,342	4.57	2,772,507	1.53	84,895	3.83	8,142	15.65
Tire, battery, and accessory dealers.....	3,241	7.95	400,194	7.32	38,626	10.06	3,189	21.80
Gasoline service stations.....	31,704	3.11	2,473,587	3.11	177,662	3.86	7,690	14.71
Other automotive dealers.....	2,425	9.36	270,618	7.23	16,884	11.94	2,930	21.40
Apparel and accessory stores.....	11,100	4.45	1,265,809	3.92	145,753	5.08	7,927	20.45
Women's ready-to-wear and accessory stores, and fur shops.....	4,810	6.81	441,592	6.12	47,863	8.29	2,436	24.10
Other apparel and accessory stores.....	6,290	5.70	820,411	4.91	97,890	6.39	5,589	27.19
Furniture, home furnishings, and equipment stores.....	11,311	4.27	1,455,827	3.55	153,389	4.74	8,824	22.47
Furniture stores.....	3,833	7.07	663,629	4.99	69,736	6.80	2,876	26.19
Home furnishings and equipment stores, except appliances.....	1,327	9.76	224,734	9.49	25,991	12.35	1,638	27.31
Household appliances, radio, TV, and music stores.....	1,155	6.46	566,449	5.93	59,662	7.81	(1)	(1)
Eating and drinking places.....	35,132	2.52	2,451,612	2.75	295,965	3.46	28,721	12.07
Eating places.....	23,223	3.10	1,807,466	3.23	203,962	4.10	22,167	15.10
Drinking places.....	11,809	4.45	644,666	5.33	92,003	6.47	6,554	13.85
Drug and proprietary stores.....	1,171	5.93	916,693	4.24	96,658	6.30	3,282	23.85
Liquor stores.....	1,237	6.19	779,119	5.45	66,649	7.02	1,912	21.62
Antique and secondhand stores.....	2,346	9.93	96,247	13.83	14,576	18.35	1,933	20.39
Sporting goods stores and bicycle shops.....	1,817	11.23	146,701	11.90	12,741	16.02	1,273	28.87
Jewelry stores.....	2,606	10.49	161,771	11.16	29,226	16.53	(1)	(1)
Fuel and ice dealers.....	1,243	13.03	160,339	9.66	18,191	14.98	(1)	(1)
Florists.....	2,091	10.71	105,313	13.28	13,194	15.73	1,294	27.62
Cigar stores and stands.....	429	23.31	23,371	25.50	(1)	(1)	(1)	(1)
Newsstands.....	249	28.42	25,377	23.15	2,847	32.42	(1)	(1)
Retail trade, not elsewhere classified.....	13,347	4.04	1,289,741	3.68	114,557	5.96	9,583	11.73
Retail trade not allocable.....	24	26.22	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade not allocable.....	1,399	8.71	516,140	5.82	37,070	7.96	1,727	32.78
Finance, insurance, and real estate.....	298,531	0.73	9,397,480	1.27	2,263,400	1.53	1,195,541	3.71
Finance.....	65,765	1.83	2,630,190	0.75	933,378	2.14	270,978	8.91
Banking.....	1,481	34.55	48,526	8.62	14,028	4.98	(1)	(1)
Credit agencies other than banks.....	3,097	8.89	61,555	19.36	41,476	17.47	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services.....	6,761	5.38	2,311,042	0.50	589,173	1.63	53,606	10.34
Security, underwriting syndicates.....	1,938	9.77	31,988	4.21	30,488	10.30	(1)	(1)
Security brokers, dealers, and flotation companies.....	4,400	6.82	2,167,507	0.48	538,687	1.62	31,977	7.69
Commodity, contract brokers and dealers, security and commodity exchanges, and allied services.....	633	18.96	61,547	6.18	19,998	13.09	9,621	9.01
Holding and investment companies.....	55,776	2.02	209,046	4.79	288,701	5.53	216,587	10.85
Investment clubs.....	14,377	3.99	16,754	15.24	9,040	18.43	9,747	21.24
Common trust funds.....	766	15.40	120,817	6.43	136,599	5.96	(1)	(1)
Other holding and investment companies.....	40,035	2.41	71,475	8.08	143,062	9.52	206,686	11.32
Insurance agents, brokers, and services.....	11,301	4.51	757,597	4.21	230,914	5.89	2,658	21.91
Real estate.....	221,465	0.91	6,009,714	1.90	1,099,108	2.31	921,905	4.05
Operators, except developers, and lessors of buildings.....	182,471	1.03	5,125,407	2.13	749,379	2.34	785,906	4.36
Lessors of real property other than buildings.....	17,402	3.70	41,514	15.82	65,760	8.61	32,178	16.97
Agents, brokers, and managers.....	10,402	4.75	414,730	6.06	117,969	8.35	33,182	13.81
Title abstract companies.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Subdividers and developers.....	8,786	5.06	272,764	6.12	107,844	6.17	61,677	21.02
Operative builders.....	1,346	11.06	84,295	6.08	33,731	7.65	8,492	23.29
Combinations of real estate, insurance, loans, and law offices.....	901	15.98	63,878	18.31	21,668	19.99	(1)	(1)
Services.....	176,276	1.02	16,226,295	0.90	6,039,231	1.22	216,081	5.42
Hotels, rooming houses, camps, and other lodging places.....	12,009	4.36	843,348	4.11	109,816	6.08	46,372	15.08
Hotels.....	2,107	10.16	307,186	5.86	29,921	7.91	10,131	23.03
Tourist courts and motels.....	6,114	6.09	449,643	6.06	66,496	8.54	29,695	21.69
Trailer parks and camps.....	2,840	9.19	65,260	15.98	11,588	22.08	4,758	24.75
Other lodging places.....	905	16.24	21,209	26.45	1,811	24.42	(1)	(1)
Personal services.....	30,522	2.75	1,209,436	3.49	251,123	4.16	13,143	11.59
Coin-operated laundries and dry cleaning.....	4,291	7.55	108,790	10.63	21,107	14.53	2,330	23.25
Other laundries and dry cleaning plants.....	7,442	5.60	441,624	6.14	65,415	7.45	5,473	22.17
Photographic studios.....	1,244	13.69	72,428	16.22	15,408	22.52	1,741	20.35
Beauty shops.....	8,444	5.33	213,311	7.19	47,123	7.70	1,536	21.30
Barber shops.....	4,956	6.96	94,066	9.14	36,768	8.84	607	29.40
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	609	19.87	17,219	27.63	5,170	24.67	-	-
Funeral service and crematories.....	2,821	8.97	237,538	8.66	53,480	10.99	(1)	(1)
Garment pressing, alteration, and repair.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services.....	637	19.47	19,943	30.95	(1)	(1)	(1)	(1)
Business services.....	25,928	2.98	1,176,549	3.31	252,696	4.85	54,902	9.37
Advertising.....	1,225	13.55	116,668	9.32	15,027	15.97	(1)	(1)
Services to buildings.....	2,435	9.90	85,709	11.95	20,809	13.69	(1)	(1)
Consulting services.....	1,815	11.35	109,615	11.23	34,257	15.16	(1)	(1)
Other business services.....	20,453	3.37	864,557	3.92	182,603	5.74	47,699	8.68

Footnote at end of table.

Table 7.—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Partnerships		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousands of dollars)	Relative sampling variability (Percent)	Amount (Thousands of dollars)	Relative sampling variability (Percent)	Amount (Thousands of dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Automotive repair and maintenance services	1,012	3.2	14,157	4.3	14,117	3.2	11,253	12.36
Auto parking	104	1.1	24,134	13.94	3,113	20.73	780	29.76
Auto repair shops	2,457	1.2	16,163	10.44	2,103	12.77	1	(1)
General repair shops	4,054	1.9	421,261	1.34	83,333	7.62	3,023	20.83
Auto paint and related repair shops	1,111	1.11	72,530	14.13	11,774	19.76	(1)	(1)
Other automobile services, except repair	2,142	1.70	127,490	11.14	17,657	17.91	6,111	18.56
Auto services, except auto mobile	3,111	3.50	292,347	7.08	39,344	7.28	2,370	19.07
Radio and TV repair shops	499	11.32	34,794	22.01	3,014	23.90	(1)	(1)
General repair shops, except radio and TV	1,876	12.67	16,321	16.31	11,144	17.33	(1)	(1)
Appliance and furniture repair	1,326	13.25	13,713	17.4	7,400	17.36	(1)	(1)
Other repair services, except auto mobile	4,354	1.47	1,477,111	0.43	27,114	11.37	1,356	22.82
Motion picture services	1,754	11.14	26,743	7.22	34,044	7.24	1	(1)
Production, distribution, and related services	112	20.27	123,176	4.73	12,290	4.13	(1)	(1)
Industries	1,122	13.30	144,317	6.47	21,004	12.43	1	(1)
Amusement and recreation services, except motion picture	11,130	4.47	4,12,323	4.30	61,014	6.33	43,132	11.35
Theatrical producers, bands, orchestras, and entertainers	2,423	7.74	127,321	7.07	25,623	11.44	3,411	10.90
Bowling alleys, and billiard and pool parlors	1,680	11.40	76,263	13.27	8,440	20.37	2,370	27.01
Other amusement and recreation services	2,547	1.57	269,677	6.97	43,223	7.22	35,801	13.60
Medical and health services	23,713	3.41	4,390,250	2.07	2,393,207	2.34	11,426	32.29
Offices of physicians and surgeons	11,773	3.37	3,352,344	1.43	1,754,440	1.33	(1)	(1)
Offices of dentists and dental surgeons	1,472	4.43	214,024	10.14	40,432	11.31	(1)	(1)
Offices of osteopaths, physical therapists	1	1	20,312	32.39	12,714	34.46	(1)	(1)
Offices of chiropractors	(1)	1	(1)	(1)	(1)	(1)	(1)	(1)
Hospitals	364	1.14	250,364	4.13	62,231	7.13	(1)	(1)
Medical laboratories	1,334	11.76	14,833	13.01	14,846	14.74	(1)	(1)
Dental laboratories	300	13.23	23,601	27.42	7,607	23.13	(1)	(1)
Sanatoria, and convalescent and rest homes	1,001	11.16	250,368	7.85	22,037	11.91	(1)	(1)
Registered and practical nurses	-	-	-	-	-	-	(1)	(1)
Other medical services	1,331	12.72	136,557	11.72	44,398	13.63	(1)	(1)
Legal services	34,738	3.67	3,394,347	1.44	2,121,000	2.05	(1)	(1)
Educational services	2,476	4.2	21,467	1.34	1,368	17.22	2,000	24.37
Engineering services	3,117	7.34	582,332	3.77	112,491	6.44	3,067	23.78
Architectural services	3,743	7.21	662,421	4.31	134,373	7.33	2,444	31.13
Certified public accountants	1,156	1.73	1,363,713	1.47	442,338	3.76	(1)	(1)
Other accounting, auditing, and bookkeeping services	3,366	7.74	414,334	3.77	134,270	3.42	(1)	(1)
Other services	1,133	14.34	14,564	14.46	14,314	11.07	1,478	12.37
Nature of business not allowable	1,324	11.33	35,390	14.22	11,113	9.90	1,148	26.68

¹Sample size too small to yield a reliable estimate of sampling variability.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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Form **1040****U.S. Individual Income Tax Return**

U.S. Treasury Department, Internal Revenue Service

for the year January 1–December 31, 1968,

**1968**

or other taxable year beginning _____, 1968, ending _____, 19____

Please print or type	First name and initial (If joint return, use first names and middle initials of both)	Last name	Your social security number
	Home address (Number and street or rural route)		Your occupation
	City, town or post office, and State		Spouse's social security number
	ZIP code		Spouse's occupation

Enter below name and address used on your return for 1967 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses.

Your present employer and address

Your Filing Status—check only one:

- 1a ☐ Single
- 1b ☐ Married filing joint return (even if only one had income)
- 1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here _____
- 1d ☐ Unmarried Head of Household
- 1e ☐ Surviving widow(er) with dependent child

Your Exemptions	Regular	65 or over	Blind	Enter number of boxes checked ▶
2a Yourself . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2b Spouse . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3a First names of your dependent children who lived with you _____ Enter number ▶				
3b Number of other dependents (from page 2, Part I, line 3)				
4 Total exemptions claimed ▶				

Please attach Copy B of Form W-2 here	Income If joint return include all income of both husband and wife	5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation	5	
		6 Other income (from page 2, Part II, line 8)	6	
		7 Total (add lines 5 and 6)	7	
		8 Adjustments to income (from page 2, Part III, line 5)	8	
		9 Total income ("adjusted gross income") (subtract line 8 from line 7)	9	
	Find tax from table —OR— Figure tax using tax rate schedules	10 If you do not itemize deductions and line 9 is under \$5,000, find tax in tables on pages 12–14 of instructions. Omit lines 11a, b, c, or d. Enter tax on line 12a.	10	
		11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).	11a	
		11b Subtract line 11a from line 9. Enter balance on this line	11b	
		11c Multiply total number of exemptions on line 4, above, by \$600	11c	
		11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12a.	11d	
Your Tax, Credits, and Payments		12a Tax (Check if from: Tax Table <input type="checkbox"/> , Tax Rate Schedule <input type="checkbox"/> , Sch. D <input type="checkbox"/> , or Sch. G <input type="checkbox"/>)	12a	
		12b Tax surcharge. If line 12a is less than \$734, find surcharge from tables on page 10 of instructions. If line 12a is \$734 or more, multiply amount on line 12a by .075 and enter result. (If you claim retirement income credit, use Schedule B (Form 1040) to figure surcharge.)	12b	
		12c Total (add lines 12a and 12b)	12c	
		13 Total credits (from page 2, Part V, line 4)	13	
		14a Income tax (subtract line 13 from line 12c)	14a	
		14b Tax from recomputing prior year investment credit (attach statement)	14b	
		15 Self-employment tax (Schedule C-3 or F-1)	15	
		16 Total tax (add lines 14a, 14b, and 15)	16	
		17 Total Federal income tax withheld (attach Forms W-2)	17	
		18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)	18	
Balance Due or Refund		19 <input type="checkbox"/> Nonhighway Federal gasoline tax—Form 4136, <input type="checkbox"/> Reg. Inv.—Form 2439	19	
		20 1968 Estimated tax payments (include 1967 overpayment allowed as a credit)	20	
		21 Total (add lines 17, 18, 19, and 20)	21	
		22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return	22	
		23 If payments (line 21) are larger than tax (line 16), enter Overpayment	23	
		24 Amount of line 23 you wish credited to 1969 Estimated Tax	24	
		25 Subtract line 24 from line 23. Apply to: <input type="checkbox"/> U.S. Savings Bonds, with excess refunded or <input type="checkbox"/> Refund only	25	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here

Your signature _____ Date _____

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____

Signature of preparer other than taxpayer _____ Date _____

Address _____

c68-16-80150-1

Part I Exemptions Complete only for dependents claimed on line 3b, page 1

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(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent
1				\$	\$
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

Part II Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

1b Exclusion (see instructions).

1c Capital gain distributions (see page 5 of instructions).

1d Nontaxable distributions (see page 5 of instructions).

1e Total (add lines 1b, 1c, and 1d).

1f Taxable dividends (line 1a less line 1e—
not less than zero)

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (on bank deposits, bonds, tax refunds, etc.)

2 Total interest income

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)

4 Business income or loss (attach Schedule C)

5 Sale or exchange of property (attach Schedule D)

6 Farm income or loss (attach Schedule F)

Miscellaneous income (state nature and source)

7 Total miscellaneous income

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7).
Enter here and on page 1, line 6

Part III Adjustments to income

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)

2 Moving expenses (attach Form 3903)

3 Employee business expense (attach Form 2106 or other statement)

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)

5 TOTAL ADJUSTMENTS (lines 1 through 4).
Enter here and on page 1, line 8

Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half of insurance premiums for medical care (but not more than \$150)

2 Total cost of medicine and drugs

3 Enter 1% of line 9, page 1

4 Subtract line 3 from line 2 (not less than zero)

5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)

6 Total (add lines 4 and 5)

7 Enter 3% of line 9, page 1

8 Subtract line 7 from line 6 (not less than zero)

9 Total (add lines 1 and 8)

Contributions.—Cash—including checks, money orders, etc. (itemize)

10 Total cash contributions

11 Other than cash (see instructions for required statement). Enter total of such items here

12 Carryover from prior years (see page 7 of instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation)

Taxes.—Real estate

State and local gasoline

General sales (see page 15 of instructions)

State and local income

Personal property

14 Total taxes

Interest expense.—Home Mortgage

Installment purchases

Other (Itemize)

15 Total interest expense

Miscellaneous deductions.—(see page 8 of instructions)

16 Total miscellaneous

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a

Part V Credits

1 Retirement income credit (Schedule B)

2 Investment credit (Form 3468)

3 Foreign tax credit (Form 1116)

4 TOTAL CREDITS (for page 1, line 13)

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here () and see page 6 of instructions.

Use of Form 1040A

You may use Form 1040A, if: (1) Your income was less than \$10,000, AND (2) it consisted of wages subject to withholding tax and not more than \$200 total of other wages, interest, and dividends, AND (3) Instead of itemizing deductions, you wish to use the Tax Table or take the standard deduction.

The instructions for Form 1040A provide further information about its use.

Use of Form 1040

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are required, you will need only Form 1040. You can use it whether you take the standard deduction or itemize your deductions.

Schedules and forms which may be required in addition to Form 1040 include:

- Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;
- Schedule C for income from a personally owned business;
- Schedule D for income from the sale or exchange of property;
- Schedule F for income from farming;
- Schedule G for income averaging;
- Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;
- Form 2106, Statement of Employee Business Expenses;
- Form 2120, Multiple Support Declaration;
- Form 2210, Statement Relating to Underpayment of Estimated Tax by Individuals;
- Form 2440, Statement to Support Exclusion of Sick Pay;
- Form 2441, Statement of Expenses for Care of Children and Certain Other Dependents;
- Form 3903, Moving Expense Adjustment;
- Form 4136, Computation of Credit for Federal Tax on Gasoline and Lubricating Oil; and
- Form 4137, Computation of Social Security Tax on Unreported Tip Income.

Obtain these schedules and forms, as well as other supporting schedules, from the District Director.

Who Must File a Tax Return.—Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income must file; except

that if you are 65 or over, you must file if you had income of \$1,200 or more.

If you had income of less than these amounts, you should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) personal exemption will be subject to the smaller tax or get the larger refund by filing a joint return.

You must also file a return and pay any tax due if you have net earnings from self-employment of \$400 or more. See separate Schedules C-3 and F-1.

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, you must compute income without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

Social Security Number.—Be sure to enter your number in the space provided, exactly as shown on your card if incorrect or not shown on the label. If you are married, be sure to enter the number of your wife (husband).

If you need a number, file application Form SS-5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before the deadline for filing your return. If you file an application but do not receive your card by that date, file your return and enter "Applied for" in the space provided for the number.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

When and Where to File.—Please file as early as possible with one of the addresses shown in the mailing instructions on page 9. File your return on or after January 1, 1969, but not later than April 15, 1969.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under section 911 (earned income from sources without the United States) or 931 (income from sources within possessions of the United States) should file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933 (income from sources within Puerto Rico) should file with the Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

How to Pay.—The balance of tax shown to be due on Form 1040, page 1, line 22, must be paid in full with your return if it amounts to \$1 or more. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money order.

Tax Due or Refund Under \$1.—Balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application.

Rounding Off to Whole Dollars.—The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—Where a person died in 1968, or in 1969 before filing a return for 1968, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filing as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

Where to Get Forms.—As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from an Internal Revenue Service office, and also at many banks and post offices.

Attachments to the Return.—All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C-3 and F-1. The computation of employee F.I.C.A. tax on unreported tips must be submitted on the official Form 4137.

Form W-2 Missing or Incorrect.—Only your employer can issue or correct a Form W-2. If you have not received a Form W-2 from your employer by January 31, or the Form W-2 he gave you is incorrect, contact him as soon as possible.

Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—Generally, it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return, which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names, including middle initials. (For example: "John F. and Mary L. Doe.") Both must sign the return unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions, and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1, line 1c of the return, write wife's (husband's) first name in space provided, and enter both social security numbers in spaces to right of name and address area. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half. See Publication 555, Community Property and the Federal Income Tax, available at the District Director's office.)

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate

return is \$100 plus \$100 for each exemption claimed on page 1, line 4.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "Married filing separately," page 1, line 1c of the return. To claim the exemption for your wife or husband, check the boxes on page 1, line 2.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced (and not remarried) or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally in such a case a joint return may be filed for the year. You may also be entitled to the benefits of a joint return for the 2 years following the death of your husband or wife. (See "Widows and Widowers," under "Special Computations" below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." (See Schedule III, page 11, and Tax Table B, page 13.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of

abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list on page 4) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

Widows and Widowers.—Under certain conditions, a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her

tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return were being filed. (See Schedule II, page 11, and Tax Table B, page 13.) However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or his wife) for the year of death.

Reporting Your Income

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by adjustments or deductions. Examples are given below.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.
Interest on tax refunds.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings Bonds.
Profits from business or profession.
Your share of partnership profits.
Supplemental annuities under Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from sales or exchanges of real estate, securities, or other property.

Pensions, annuities, endowments.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Life insurance proceeds upon death.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Federal Social Security benefits.
Gifts, inheritances, bequests.

Instructions for Page 1 of Form 1040

Exemptions (\$600 for Each Allowable Exemption)

Line 2—You and Wife

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind

and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1968. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1969, you get the additional exemption for age on your return for 1968.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemp-

tion for your wife on your return if she files a separate return for any reason. (For example, to obtain a refund of tax withheld where her income is less than \$600.) Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1968, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°.

Line 3—Children, Other Dependents

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1968.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 of your return.

Each child, stepchild and other dependent claimed must meet all of the following tests:

- 1. Income.**—Received less than \$600 income. (If the child was under 19 or was a student, this limitation does not apply.)
- 2. Support.**—Received more than half of his or her support from you (or from husband or wife if a joint return is filed). (See definition of support on this page.)
- 3. Married Dependents.**—Did not file a joint return with her husband (or his wife).
- 4. Nationality.**—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.
- 5. Relationship.**—EITHER (a) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (b) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	Uncle
Grandparent	Mother-in-law	Aunt
Brother	Father-in-law	Nephew
Sister	Brother-in-law	Niece
Grandchild	Sister-in-law	

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support including also amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts received by him as scholarships.

Student Dependency and Exemption.—For rules on student dependents and exemptions see Publication 532, Tax Information for Students and Parents, which is available at the District Director's office.

Divorced or Separated Parents.—For rules on dependency exemptions for your children if you are divorced or separated see Publication 501, Your Exemptions and Exemptions for Dependents, which is available at the District Director's office.

Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual, see Form 2120, Multiple Support Declaration.

Line 5—Wages, Salaries, Tips, etc.—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal serv-

ices received from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1968," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1968," and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W-2. (See page 6 for treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W-2. Tips not reported to your employer are to be included with other amounts on this line. (See Form 4137.)

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated as wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to \$500 a month of such compensation. Forms W-2 issued for 1968 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in line 5, and attach the certificate to your return. If you are issued a corrected Form W-2, include the amount shown on that form in line 5.

Tax—Credits—Payments—Balance Due or Refund

Line 10—Find Your Tax From Tax Tables.—The Tax Tables are provided by law and save you from having to itemize deductions and figure your tax before surcharge. The tables allow \$600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11—Figure Your Tax Using Tax Rate Schedules.—The Tax Rate Schedules on page 11 are to be used to figure your tax before surcharge, if the tax tables are not used. Be sure to use the right schedule. (See page 3, "Special Computations.")

Line 12a—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax before surcharge under the "averaging

method." Obtain Schedule G from any Internal Revenue Service office for full details.

Line 12b—Tax Surcharge.—The tax surcharge is 10 percent figured on an annual basis for the period April 1, 1968 through June 30, 1969. Since it was effective for only 9 months of 1968, the rate for the calendar year 1968 is 7.5 percent. The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on page 10.

Line 13—Total Credits.—Enter total credits from page 2, Part V, line 4 of your return. To claim tax-free covenant bonds credit, enter the amount of credit above line 1, Part V, and write "covenant bonds" to left of the entry. You may

claim this credit only if you itemize deductions.

Line 14b—Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

Line 15—Self-Employment Tax.—Enter amount shown on line 13, Schedule C-3 or line 10, Schedule F-1. Railroad employees and railroad employee representatives see Form 4469, Computation of Overpayment of Hospital Insurance Benefits Tax.

Line 17—Federal Income Tax Withheld.—Include the total income tax withheld as reflected on Forms W-2 on this line.

Line 18—Excess F.I.C.A. Tax Withheld—Two or More Employers.—If in 1968 you worked for more than one employer and you received F.I.C.A. (social security) wages totaling more than \$7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:

- (a) Add the social security (F.I.C.A.) wages received from all your employers.
- (b) Subtract \$7,800.
- (c) Multiply balance by .044 and enter the result on this line.

Overpayment of hospital insurance benefits tax by railroad employees and railroad employee representatives.—If in 1968 you received taxable R.R.T.A. compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received F.I.C.A. (social security) wages and the total of the R.R.T.A. compensation and F.I.C.A. wages is more than \$7,800, you are entitled to claim the excess hospital insurance tax paid on this line. To compute the overpayment see Form 4469.

Line 19.—Include any amounts from the following sources on this line and check box(es) to indicate credit.

Credit for Federal Taxes on Gasoline and Lubricating Oil.—If you are entitled to a tax credit for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, and (3) in vehicles while engaged in furnishing certain public passenger land transportation service; and (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach Form 4136. To obtain this credit your return

must be timely filed (including any extensions).

Credit for Taxes Paid by Regulated Investment Companies.—Include the credit on this line. Attach Copy B of Form 2439.

Line 20—Estimated Tax Payments.—Enter the total of the estimated tax paid for the year including the amounts of any credit carryover from 1967. Married persons must show both social security numbers on their return(s) whether they filed a separate or joint declaration.

Additional Charge for Underpaying Your Tax During the Year.—If the total of lines 17, 18, and 20 is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 16 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for an additional charge unless you satisfy one or more of the specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the additional charge or to describe the specific exceptions you believe apply.

If the additional charge is in order, show the amount in the bottom margin on Form 1040, page 1, as "additional charge" and increase line 22 or decrease line 23 accordingly.

Line 21.—If you are a beneficiary of a trust and are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line.

Lines 22 and 23—Social Security or Railroad Retirement Tax On Tip Income.—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security (F.I.C.A.) or

railroad retirement (R.R.T.A.) tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W-2. If the tips were not reported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 22), or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," and the initials F.I.C.A. or R.R.T.A., whichever are applicable. For income tax purposes, be sure all of your tips are included in line 5.

Line 25—Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on page 1, line 25. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than \$1 to be paid by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 25. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—If you expect that your income and self-employment tax for 1969 will exceed by \$40 or more the tax to be withheld from your wages, you may be required to file a declaration. For further details, see your District Director.

Instructions for Page 2 of Form 1040

Part II

Line 1a—Gross Dividends and Other Distributions on Stock.—If you own stock, any payments you receive out of the company's earnings and profits are dividends which you must report in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property they are taxable at their fair market value.

Enter on line 1a the gross amount of dividends and other distributions you receive as a stockholder, including capital gain dividends and nontaxable distributions, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. If you receive dividends through a nominee or other intermediary, list the name of such person.

Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or withdrawable accounts are earnings (interest) and should be reported as interest.

There are special rules applicable to stock dividends, liquidations, stock rights, conversions and redemptions. All of these are discussed in Publication 550, Tax Information on Investment Income and Expenses, available at the District Director's office.

Line 1b—Exclusion.—You may exclude from your income up to \$100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$100 of dividends received from qualifying corporations, but may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$120 may be excluded on a joint return.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

- (a) Foreign corporations, including your share from a controlled foreign corporation.
- (b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- (c) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
- (d) Real estate investment trusts.
- (e) China Trade Act corporations.
- (f) Corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

Line 1c—Capital Gain Distributions.—Enter on this line all capital gain dividends. Also include any amounts received as return of capital which exceed the cost

(or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1a and reported on the appropriate lines of Schedule D (Form 1040).

Note.—If you received capital gain dividends and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain dividends on page 2, Part II, under "Miscellaneous Income, and identify the source as "50% of cap. gain div."

Line 1d—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 1c. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on Schedule D (Form 1040) as indicated in line 1c, above. Any amount entered on line 1d must also be included in line 1a.

Line 2—Interest.—You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and which you can withdraw. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securi-

ties. Interest received on tax refunds is taxable and must be included in your return.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. You may at any time elect to report each year the annual increase in value. However, if you do so, you must report in the first year the entire increase to date on all such bonds, and must continue to report the annual increase each year.

Interest on industrial development bonds are tax-exempt if the bonds are part of an issue of \$1,000,000 or less and where substantially all the proceeds are used (1) to acquire, construct, reconstruct or improve land or depreciable property or (2) to redeem all or part of a prior bond issue, that was issued to acquire, construct, reconstruct or improve land or depreciable property.

Line 3—Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc.—See pages B-1, B-2, and B-3 for instructions for Schedule B (Form 1040).

Line 4—Business income or loss (Schedule C).—The law taxes the profits from a business or profession—not its total receipts. Use separate Schedule C (Form 1040) to figure your profit or loss from business operations. Enter on this line the amount shown on Schedule C (Form 1040), page 1, line 27. Use Schedule C-3 to figure self-employment tax.

Line 5—Sale or exchange of property (Schedule D).—If you sell your house, securities, or any other kind of property, use Schedule D (Form 1040) to figure your gains or losses. Enter on this line the amount shown on Schedule D (Form 1040), page 2, Part IV, line 4.

Line 6—Farm income or loss (Schedule F).—For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for income and self-employment tax purposes.

Line 7—Miscellaneous income.—If you cannot find a specific place on your return or related schedules to list certain types of income, report it here. The source of income reported here must be identified. Report here amounts received as alimony, separate maintenance, prizes and awards; also, recoveries of bad debts and other items which reduced your tax in a prior year. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken for a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed. If no claim is filed, report when the taxing authority notifies you of the overpayment.

Net Operating Loss.—If, in 1968, your business or profession lost money, or you had a casualty loss, or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you can apply the losses against your 1968 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the

3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1968, it should be entered as a "minus" figure under "Miscellaneous income." Attach a statement showing the computation.

Part III

Line 1—Sick Pay Exclusion.—You should exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(a) Over 75 percent—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed \$100 a week.

(b) 75 percent or less—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed \$75 a week. There is no exclusion for the waiting period, regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed \$100.

Where the exclusion is limited to a weekly rate of \$100, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 100, and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of \$75, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 75, and dividing the result by the weekly rate of payment.

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Line 2—Moving Expenses.—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects and members of the household, and meals and lodging while in transit). The deduction is allowed only if (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer

had not moved to a new residence, or, (b) he had no former principal place of work, and his new place of work is at least 20 miles from his former residence, and (c) during the 12-month period immediately following his arrival in the general location of his new principal place of work the taxpayer is a full-time employee in such general location during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, under "Miscellaneous income," and enter any excess expenses on page 2, Part III, line 2 of your return. However, if your employer included the reimbursement on Form W-2, and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the allowable expenses, you should not report the reimbursement or the expenses.

Line 3—Employee Business Expenses and Employer Payments

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(a) **Travel and transportation.**—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) **Meals and lodging.**—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location. You may not deduct the cost of meals incurred on daily trips that do not require sleep or rest.

(c) **Outside salesmen.**—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(d) **Other business expenses.**—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer. **Additional Information.**—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting, if you received an allowance not in excess of \$25 a day, instead of subsistence, or a mileage allowance not in excess of 15 cents a mile, and established time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents a mile for the first 15,000 miles of business use, and 7 cents a mile for such use in excess

of 15,000 miles, rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed using a method other than straight line, or where additional first-year depreciation has been claimed.

Whether or not you are required to submit the additional information described above, check the box for expense accounts on Form 1040, page 2. See "Note".

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(a) If the employer payments exceed the expenses, report the excess on page 2, Part II, under "Miscellaneous income."

(b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions, the unreimbursed portion of Other business expenses may be deducted on page 2, Part IV, under "Miscellaneous deductions."

(c) If the expenses equaled the payments, no further entry is required on the form.

Note.—If, however, the reimbursement was included on Form W-2 by your employer, and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on page 6, and enter the total expense on page 2, Part III, line 3.

Part IV—Itemized Deductions—If you do not use Tax Table or Standard Deduction

Medical and Dental Expenses.—If you itemize deductions, you can deduct, within the limits described, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense, even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For

Physicians, dentists, nurses, and other professional practitioners
Drugs or medicines
Hospitals
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For
Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

Figuring the Deduction

(1) Medical Care Insurance.—You can deduct an amount equal to one-half of the insurance premiums paid for medical care for yourself, your wife, and dependents. The maximum amount deductible is \$150. The other one-half, plus any excess over the \$150 limit, is deductible subject to the 3 percent limitation described in

(3) below. The \$4 (\$3 before April 1, 1968) monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance benefits tax which is included as part of the social security tax and withheld from wages or paid on self-employment income is not deductible.

(2) Medicine and Drugs.—The total amount paid for medicine and drugs for yourself, your wife and your dependents must be reduced by 1 percent of line 9, page 1, Form 1040.

(3) Medical and Dental Expenses.—You can deduct that portion of your medical and dental expenses which exceeds 3 percent of line 9, page 1, Form 1040 and which was paid for persons described in (1) and (2).

The 1 percent and 3 percent limitations apply in all cases, regardless of your age, or the age of your wife or other dependents.

Contributions.—If you itemize deductions, you can deduct gifts to:

(a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or animals, unless the organization is operated for personal profit, or a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation.

(b) Fraternal organizations if they are to be used for charitable, religious, etc., purposes.

(c) Certain veterans' organizations.

(d) Governmental agencies which will use the gifts exclusively for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

The law does not allow deductions for gifts to individuals or foreign organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you

less than 5 years; and attach a signed copy of appraisal, if any. Publication 561, Valuation of Donated Property, furnishes information and guidelines relative to appraisals of contributed property. It can be obtained from the District Director's office. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code. (See instructions for Schedule D for definition of sections 1245 and 1250 property.) Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraph (a) which are "publicly supported" as well as organizations referred to in paragraph (d). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult an Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years, enter them on line 12 and attach computation.

If you supported a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you spent to maintain such a student.

You CAN Deduct Gifts To

Churches, including assessments paid
Salvation Army, Red Cross, CARE
United Funds and Community Chests
Nonprofit schools and hospitals
Certain veterans' organizations

Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes,

hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You CANNOT Deduct Gifts To

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

Interest.—If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include as interest such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance. See Publication 545, Income Tax Deduction for Interest Expense, available at the District Director's office.

You CAN Deduct Interest On

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On

Indebtedness of another person when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

Taxes.—If you itemize deductions, you can deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases, you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Average general sales tax tables are provided in these instructions.

If part or all of the cost of your automobile tags was based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fall in one of the five categories shown, describe the tax and enter

amount on the line below "Personal property."

In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.

You CAN Deduct

Real estate taxes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property taxes

You CANNOT Deduct

Any Federal excise taxes on your personal expenditures, such as taxes on transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees, tags, drivers licenses
Water taxes
Taxes you paid for another person
Alcoholic beverage, cigarette, and tobacco taxes
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

STATE GASOLINE TAX TABLE

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1968. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount.

If you can establish that you paid a larger amount, you are entitled to deduct that amount.

Find the rate of gasoline tax for your State in the list below. Where the rate of gasoline tax changed in 1968, find the deduction for mileage driven at each rate, and add the two amounts.

Alabama 7¢	Dist. of Col. 7¢	Kansas 5¢	Mississippi 7¢	New Mexico 7¢	Pennsylvania 7¢	Vermont 6.5¢
Alaska 8¢	Florida 7¢	Kentucky 7¢	Missouri 5¢	New York 5¢	Rhode Island 7¢	after April 30, 8¢
Arizona 7¢	Georgia 6.5¢	Louisiana 7¢	Montana 6.5¢	after May 31, 7¢	after June 30, 8¢	Virginia 7¢
Arkansas 7.5¢	Hawaii 5¢	Maine 7¢	Nebaska 7.5¢	North Carolina 7¢	South Carolina 7¢	Washington 9¢
California 7¢	Idaho 7¢	Maryland 7¢	Nevada 6¢	North Dakota 6¢	South Dakota 6¢	West Virginia 7¢
Colorado 6¢	Illinois 6¢	Massachusetts 6.5¢	New Hampshire 7¢	Ohio 7¢	Tennessee 7¢	Wisconsin 7¢
Connecticut 7¢	Indiana 6¢	Michigan 7¢	New Jersey 6¢	Oklahoma 6.5¢	Texas 5¢	Wyoming 6¢
Delaware 7¢	Iowa 7¢	Minnesota 7¢	after June 30, 7¢	Oregon 7¢	Utah 6¢	

Nonbusiness Mileage Driven	RATE PER GALLON							Nonbusiness Mileage Driven	RATE PER GALLON						
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢		5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢
Under 3,000.....	\$7	\$8	\$9	\$10	\$10	\$11	\$13	10,000 to 10,999.....	\$36	\$44	\$47	\$51	\$55	\$58	\$66
3,000 to 3,499.....	11	14	15	16	17	18	20	11,000 to 11,999.....	40	48	52	56	60	64	72
3,500 to 3,999.....	13	16	17	18	20	21	23	12,000 to 12,999.....	43	52	56	61	65	69	78
4,000 to 4,499.....	15	18	19	21	22	24	27	13,000 to 13,999.....	47	56	61	66	70	75	84
4,500 to 4,999.....	17	20	21	23	25	26	30	14,000 to 14,999.....	50	60	65	70	76	81	91
5,000 to 5,499.....	18	22	24	26	27	29	33	15,000 to 15,999.....	54	65	70	75	81	86	97
5,500 to 5,999.....	20	24	26	28	30	32	36	16,000 to 16,999.....	57	69	74	80	86	92	103
6,000 to 6,499.....	22	26	28	30	33	35	39	17,000 to 17,999.....	61	73	79	85	91	97	109
6,500 to 6,999.....	23	28	30	33	35	38	42	18,000 to 18,999.....	64	77	84	90	96	103	116
7,000 to 7,499.....	25	30	33	35	38	40	45	19,000 to 19,999.....	68	81	88	95	102	108	122
7,500 to 7,999.....	27	32	35	38	40	43	48	20,000 miles*.....	70	83	91	98	105	111	125
8,000 to 8,499.....	29	34	37	40	43	46	52	*For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.							
8,500 to 8,999.....	30	36	40	43	46	49	55								
9,000 to 9,499.....	32	39	42	45	48	51	58								
9,500 to 9,999.....	34	41	44	47	51	54	61								

MISCELLANEOUS DEDUCTIONS

Care of Children and Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct certain expenses. This deduction is not to exceed a total of \$600

for one dependent, or \$900 for two or more dependents for the care of:

- dependent children under 13 years of age; or
- dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

If such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if:

(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the hus-

band is incapable of self-support because he is mentally or physically defective.

In case of a husband whose wife is incapacitated, the deduction is allowed if he files a joint return with his wife. Then, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.

Do not deduct any child care payments to a person for whom you claim an exemption.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for dependent care may be deducted.

Attach **Form 2441**, or a statement setting forth all pertinent information.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces, limited to the amount in excess of \$100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving, but cannot be deducted if due to your willful act or willful negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty, less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the \$100 limitation. Attach

an explanation showing details of each casualty.

You CAN Deduct Losses On

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you
Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property
Property lost in storage or in transit
Damage by rust, gradual erosion or deterioration
Animals or plants damaged or destroyed by disease

Expenses for Education.—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or improves skills required in your employment or other trade or business, or

(b) Meets the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your established salary, status, or employment.

Expenses incurred for education which: (a) is required in order to meet the minimum educational requirements for qualification in an employment or other trade or business; or (b) is part of a program of study being pursued which will lead to qualifying for a new trade or business, are personal expenses or constitute an inseparable aggregate of personal and capital expenditures, and, therefore, are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 6 for employee business expenses. (See Publication 508, Tax Information on Educational Expenses, available at the District Director's office.)

Other.—If you itemize deductions, you can deduct several other types of expenses under "Miscellaneous deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 2, Part III.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

You CAN Deduct Cost Of

Safety equipment, tools and supplies, used in your job
Dues to unions or professional societies
Business entertainment
Fees to employment agencies

You CANNOT Deduct Cost Of

Travel to and from work
Entertaining friends

Addresses of Internal Revenue Offices

If you are located in:	Use enclosed envelope or this address	If you are located in:	Use this address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155	Panama Canal Zone, American Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006	Puerto Rico (or if excluding income under section 933)	Director of International Operations U.S. Internal Revenue Service Ponce de Leon Ave. and Bolivia St. Hato Rey, Puerto Rico 00917
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298	Virgin Islands: Permanent residents (For income taxes):	Department of Finance, Tax Division Charlotte Amalie St. Thomas, Virgin Islands 00801
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 Interregional Highway Austin, Texas 78740	Permanent residents (For self-employment taxes) and other residents (For income and self-employment taxes) file with Puerto Rico address above.	
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405	U.S. citizens with foreign addresses, except A.P.O. and F.P.O., and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.	
Use this address if you are DUE a refund	If you are located in:	Use this address if you are NOT DUE a refund	
Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812	CONNECTICUT MAINE MASSACHUSETTS NEW HAMPSHIRE NEW YORK RHODE ISLAND VERMONT	Hartford, Conn. 06115 Augusta, Maine 04330 Boston, Mass. 02203 Portsmouth, N.H. 03801 Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 11201; Buffalo, N.Y. 14202; Manhattan District—120 Church St., New York, N.Y. 10007.* Providence, R.I. 02907 Burlington, Vt. 05401	
Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170	ILLINOIS IOWA MINNESOTA MISSOURI NEBRASKA NORTH DAKOTA SOUTH DAKOTA WISCONSIN	Chicago, Ill. 60602; Springfield, Ill. 62704* Des Moines, Iowa 50309 St. Paul, Minn. 55101 St. Louis, Mo. 63101 Omaha, Nebr. 68102 Fargo, N. Dak. 58102 Aberdeen, S. Dak. 57401 Milwaukee, Wis. 53202	

*If not sure which address to use, ask your Postmaster.

500-10-80100-1

1968 Tax Surcharge Tables (If you claim retirement income credit, see "Note" below tables.)

TABLE 1.—

Single person
(other than head
of household)
and married
person filing
separate return

If line 12a is:			If line 12a is:			If line 12a is:			If line 12a is:			If line 12a is:		
At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b
\$0	\$148	\$0	\$222	\$228	\$12	\$313	\$327	\$24	\$473	\$487	\$36	\$633	\$647	\$48
148	155	1	228	235	13	327	340	25	487	500	37	647	660	49
155	162	2	235	242	14	340	353	26	500	513	38	660	673	50
162	168	3	242	248	15	353	367	27	513	527	39	673	687	51
168	175	4	248	255	16	367	380	28	527	540	40	687	700	52
175	182	5	255	262	17	380	393	29	540	553	41	700	713	53
182	188	6	262	268	18	393	407	30	553	567	42	713	727	54
188	195	7	268	275	19	407	420	31	567	580	43	727	734	55
195	202	8	275	282	20	420	433	32	580	593	44	734 and over, multiply amount on line 12a by .075 and enter result on line 12b.		
202	208	9	282	288	21	433	447	33	593	607	45			
208	215	10	288	298	22	447	460	34	607	620	46			
215	222	11	298	313	23	460	473	35	620	633	47			

TABLE 2.—

Head of household

If line 12a is:			If line 12a is:			If line 12a is:			If line 12a is:			If line 12a is:		
At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b
\$0	\$223	\$0	\$297	\$303	\$12	\$377	\$383	\$24	\$473	\$487	\$36	\$633	\$647	\$48
223	230	1	303	310	13	383	390	25	487	500	37	647	660	49
230	237	2	310	317	14	390	397	26	500	513	38	660	673	50
237	243	3	317	323	15	397	403	27	513	527	39	673	687	51
243	250	4	323	330	16	403	410	28	527	540	40	687	700	52
250	257	5	330	337	17	410	417	29	540	553	41	700	713	53
257	263	6	337	343	18	417	423	30	553	567	42	713	727	54
263	270	7	343	350	19	423	430	31	567	580	43	727	734	55
270	277	8	350	357	20	430	437	32	580	593	44	734 and over, multiply amount on line 12a by .075 and enter result on line 12b.		
277	283	9	357	363	21	437	447	33	593	607	45			
283	290	10	363	370	22	447	460	34	607	620	46			
290	297	11	370	377	23	460	473	35	620	633	47			

TABLE 3.—

Married persons
or surviving
spouse filing
joint return

If line 12a is:			If line 12a is:			If line 12a is:			If line 12a is:			If line 12a is:		
At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b
\$0	\$293	\$0	\$367	\$373	\$12	\$447	\$453	\$24	\$527	\$533	\$36	\$633	\$647	\$48
293	300	1	373	380	13	453	460	25	533	540	37	647	660	49
300	307	2	380	387	14	460	467	26	540	547	38	660	673	50
307	313	3	387	393	15	467	473	27	547	553	39	673	687	51
313	320	4	393	400	16	473	480	28	553	560	40	687	700	52
320	327	5	400	407	17	480	487	29	560	567	41	700	713	53
327	333	6	407	413	18	487	493	30	567	573	42	713	727	54
333	340	7	413	420	19	493	500	31	573	580	43	727	734	55
340	347	8	420	427	20	500	507	32	580	593	44	734 and over, multiply amount on line 12a by .075 and enter result on line 12b.		
347	353	9	427	433	21	507	513	33	593	607	45			
353	360	10	433	440	22	513	520	34	607	620	46			
360	367	11	440	447	23	520	527	35	620	633	47			

Note.—Since the line numbers in the tables refer to page 1 of Form 1040, you must make the following changes if you claim the retirement income credit: change line 12a to line 13, Part V, Schedule B (Form 1040) and change line 12b to line 14, Part V, Schedule B (Form 1040).

10

CUT ALONG THIS LINE

Other Internal Revenue publications containing helpful tax information . . .

YOUR FEDERAL INCOME TAX, 1969 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 160 pages with illustrations. 60 cents per copy

TAX GUIDE FOR SMALL BUSINESS, 1969 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 160 pages with illustrations. 60 cents per copy

They will be available on or about December 15 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C. 20402. Indicate the number of each publication desired in the boxes provided below and remit by check or money order.

YOUR FEDERAL INCOME TAX

TAX GUIDE FOR SMALL BUSINESS

U.S. GOVERNMENT PRINTING OFFICE
DIVISION OF PUBLIC DOCUMENTS
WASHINGTON, D.C. 20402

OFFICIAL BUSINESS

RETURN AFTER 5 DAYS

YF

TG

POSTAGE AND FEES PAID
U.S. GOVERNMENT PRINTING OFFICE

Name _____

Street address _____

City and State _____ ZIP Code _____

1968 Tax Rate Schedules



If you do not use one of the Tax Tables, then figure your tax on the amount on line 11d, page 1 of your return by using the appropriate Tax Rate Schedule on this page. Enter tax on line 12a. Also see page 10 for tax surcharge to be entered on line 12b.

Schedule I

Single Taxpayers not qualifying for rates in Schedules II and III, and Married Persons Filing Separate Returns

If the amount on line 11d, page 1, is:		Enter on line 12a, page 1:	
Not over \$500	14% of the amount on line 11d.	But not over—	of excess over—
Over—			
\$500	— \$1,000	— \$70, plus 15%	— \$500
\$1,000	— \$1,500	— \$145, plus 16%	— \$1,000
\$1,500	— \$2,000	— \$225, plus 17%	— \$1,500
\$2,000	— \$4,000	— \$310, plus 19%	— \$2,000
\$4,000	— \$6,000	— \$690, plus 22%	— \$4,000
\$6,000	— \$8,000	— \$1,130, plus 25%	— \$6,000
\$8,000	— \$10,000	— \$1,630, plus 28%	— \$8,000
\$10,000	— \$12,000	— \$2,190, plus 32%	— \$10,000
\$12,000	— \$14,000	— \$2,830, plus 36%	— \$12,000
\$14,000	— \$16,000	— \$3,550, plus 39%	— \$14,000
\$16,000	— \$18,000	— \$4,330, plus 42%	— \$16,000
\$18,000	— \$20,000	— \$5,170, plus 45%	— \$18,000
\$20,000	— \$22,000	— \$6,070, plus 48%	— \$20,000
\$22,000	— \$26,000	— \$7,030, plus 50%	— \$22,000
\$26,000	— \$32,000	— \$9,030, plus 53%	— \$26,000
\$32,000	— \$38,000	— \$12,210, plus 55%	— \$32,000
\$38,000	— \$44,000	— \$15,510, plus 58%	— \$38,000
\$44,000	— \$50,000	— \$18,990, plus 60%	— \$44,000
\$50,000	— \$60,000	— \$22,590, plus 62%	— \$50,000
\$60,000	— \$70,000	— \$28,790, plus 64%	— \$60,000
\$70,000	— \$80,000	— \$35,190, plus 66%	— \$70,000
\$80,000	— \$90,000	— \$41,790, plus 68%	— \$80,000
\$90,000	— \$100,000	— \$48,590, plus 69%	— \$90,000
\$100,000	—	— \$55,490, plus 70%	— \$100,000

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Schedule II

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

(See page 3)

If the amount on line 11d, page 1, is:		Enter on line 12a, page 1:	
Not over \$1,000	14% of the amount on line 11d.	But not over—	of excess over—
Over—			
\$1,000	— \$2,000	— \$140, plus 15%	— \$1,000
\$2,000	— \$3,000	— \$290, plus 16%	— \$2,000
\$3,000	— \$4,000	— \$450, plus 17%	— \$3,000
\$4,000	— \$8,000	— \$620, plus 19%	— \$4,000
\$8,000	— \$12,000	— \$1,380, plus 22%	— \$8,000
\$12,000	— \$16,000	— \$2,260, plus 25%	— \$12,000
\$16,000	— \$20,000	— \$3,260, plus 28%	— \$16,000
\$20,000	— \$24,000	— \$4,380, plus 32%	— \$20,000
\$24,000	— \$28,000	— \$5,660, plus 36%	— \$24,000
\$28,000	— \$32,000	— \$7,100, plus 39%	— \$28,000
\$32,000	— \$36,000	— \$8,660, plus 42%	— \$32,000
\$36,000	— \$40,000	— \$10,340, plus 45%	— \$36,000
\$40,000	— \$44,000	— \$12,140, plus 48%	— \$40,000
\$44,000	— \$52,000	— \$14,060, plus 50%	— \$44,000
\$52,000	— \$64,000	— \$18,060, plus 53%	— \$52,000
\$64,000	— \$76,000	— \$24,420, plus 55%	— \$64,000
\$76,000	— \$88,000	— \$31,020, plus 58%	— \$76,000
\$88,000	— \$100,000	— \$37,980, plus 60%	— \$88,000
\$100,000	— \$120,000	— \$45,180, plus 62%	— \$100,000
\$120,000	— \$140,000	— \$57,580, plus 64%	— \$120,000
\$140,000	— \$160,000	— \$70,380, plus 66%	— \$140,000
\$160,000	— \$180,000	— \$83,580, plus 68%	— \$160,000
\$180,000	— \$200,000	— \$97,180, plus 69%	— \$180,000
\$200,000	—	— \$110,980, plus 70%	— \$200,000

Schedule III

Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household

(See page 3)

If the amount on line 11d, page 1, is:		Enter on line 12a, page 1:	
Not over \$1,000	14% of the amount on line 11d.	But not over—	of excess over—
Over—			
\$1,000	— \$2,000	— \$140, plus 16%	— \$1,000
\$2,000	— \$4,000	— \$300, plus 18%	— \$2,000
\$4,000	— \$6,000	— \$660, plus 20%	— \$4,000
\$6,000	— \$8,000	— \$1,060, plus 22%	— \$6,000
\$8,000	— \$10,000	— \$1,500, plus 25%	— \$8,000
\$10,000	— \$12,000	— \$2,000, plus 27%	— \$10,000
\$12,000	— \$14,000	— \$2,540, plus 31%	— \$12,000
\$14,000	— \$16,000	— \$3,160, plus 32%	— \$14,000
\$16,000	— \$18,000	— \$3,800, plus 35%	— \$16,000
\$18,000	— \$20,000	— \$4,500, plus 36%	— \$18,000
\$20,000	— \$22,000	— \$5,220, plus 40%	— \$20,000
\$22,000	— \$24,000	— \$6,020, plus 41%	— \$22,000
\$24,000	— \$26,000	— \$6,840, plus 43%	— \$24,000
\$26,000	— \$28,000	— \$7,700, plus 45%	— \$26,000
\$28,000	— \$32,000	— \$8,600, plus 46%	— \$28,000
\$32,000	— \$36,000	— \$10,440, plus 48%	— \$32,000
\$36,000	— \$38,000	— \$12,360, plus 50%	— \$36,000
\$38,000	— \$40,000	— \$13,360, plus 52%	— \$38,000
\$40,000	— \$44,000	— \$14,400, plus 53%	— \$40,000
\$44,000	— \$50,000	— \$16,520, plus 55%	— \$44,000
\$50,000	— \$52,000	— \$19,820, plus 56%	— \$50,000
\$52,000	— \$64,000	— \$20,940, plus 58%	— \$52,000
\$64,000	— \$70,000	— \$27,900, plus 59%	— \$64,000
\$70,000	— \$76,000	— \$31,440, plus 61%	— \$70,000
\$76,000	— \$80,000	— \$35,100, plus 62%	— \$76,000
\$80,000	— \$88,000	— \$37,580, plus 63%	— \$80,000
\$88,000	— \$100,000	— \$42,620, plus 64%	— \$88,000
\$100,000	— \$120,000	— \$50,300, plus 66%	— \$100,000
\$120,000	— \$140,000	— \$63,500, plus 67%	— \$120,000
\$140,000	— \$160,000	— \$76,900, plus 68%	— \$140,000
\$160,000	— \$180,000	— \$90,500, plus 69%	— \$160,000
\$180,000	—	— \$104,300, plus 70%	— \$180,000

68-16-80 (60-1)

SCHEDULE C
(Form 1040)
U.S. Treasury Department
Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorship)

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1968

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name as shown on page 1 of Form 1040

Social security number

A Principal business activity product
(See separate instructions) (For example: retail—hardware, wholesale—tobacco, services—legal; manufacturing—furniture; etc.)

B Business name **C** Employer Identification Number

D Business address (ZIP code)

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?
☐ YES ☐ NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1968? (See "Item G" in separate instructions for Schedule C.)
☐ YES ☐ NO. If "Yes," where were they filed?

1 Gross receipts or gross sales \$.....	Less: Returns and allowances \$.....	\$.....
2 Inventory at beginning of year (if different from last year's closing inventory attach explanation)		
3 Merchandise purchased \$....., less cost of any items withdrawn from business for personal use \$.....		
4 Cost of labor (do not include salary paid to yourself)		
5 Material and supplies		
6 Other costs (explain in Schedule C-1)		
7 Total of lines 2 through 6		
8 Inventory at end of this year		
9 Cost of goods sold and/or operations (subtract line 8 from line 7)		
10 Gross profit (subtract line 9 from line 1)		
OTHER BUSINESS DEDUCTIONS		
11 Depreciation (explain in Schedule C-2)		
12 Taxes on business and business property (explain in Schedule C-1)		
13 Rent on business property		
14 Repairs (explain in Schedule C-1)		
15 Salaries and wages not included on line 4 (exclude any paid to yourself)		
16 Insurance		
17 Legal and professional fees		
18 Commissions		
19 Amortization (attach statement)		
20 Retirement plans, etc. (other than your share—see separate instructions)		
21 Interest on business indebtedness		
22 Bad debts arising from sales or services		
23 Losses of business property (attach statement)		
24 Depletion		
25 Other business expenses (explain in Schedule C-1)		
26 Total of lines 11 through 25		
27 Net profit (or loss) (subtract line 26 from line 10). Enter here; in Schedule C-3, line 1; and on Form 1040, page 2, Part II, line 4. Figure your self-employment income and tax on Schedule C-3		

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

Line No.	Explanation	Amount	Line No.	Explanation	Amount
.....	\$.....	\$.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

Page 2

[illegible][illegible]

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Proc's 62-21 & 65-13							
2 Other . . .							

Name	Expense account	Salaries and wages
Owner		
1		
2		
3		
4		
5		

(4) Employee or family vacations not reported on Form W-2? ☐ YES ☐ NO

Instructions for Schedule C (Form 1040)—1968



US Treasury Department
Internal Revenue Service

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (loss) on Form 1040, page 2, Part II, line 4. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See Schedule C-3 (Form 1040), page 2. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on Form 1040, page 1, line 15.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method". Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that generally all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity and product.—Give the one business activity that accounts for the largest percentage of gross income included on Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

Item D—Business address.—Do not use home address as business address unless business is actually conducted from home. Use street address rather than box numbers.

Item G—Information returns.—You may be required to file information returns for certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade

or business, including finance reserve income, discounts received, sale of scrap, bad debt recoveries, interest, etc. Returns and allowances.—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1965, 1966, 1967, and 1968 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

Cost of Goods Sold

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C. 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

Other Business Deductions

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see the Instructions for Form 1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedures 62-21 and 65-13. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 20—Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on Form 1040, page 2, Part III, line 4 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, if not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, data acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance proceeds, salvage value, and deductible loss.

Line 24—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 7 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Miscellaneous Income."

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

SCHEDULE F
(Form 1040)
U.S. Treasury Department
Internal Revenue Service

Schedule of Farm Income and Expenses

(Compute social security self-employment tax on Schedule F-1 (Form 1040))

Attach this schedule to your income tax return, Form 1040

1968

Name as shown on page 1 of Form 1040

Social security number

Business name and address

If you filed Form 943, enter employer identification number here

Location of farm(s) and number of acres in each farm

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I.—Report in the applicable column below receipts from sale of livestock held primarily for sale. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		\$	Grain		\$	Mdse. rec'd for produce	\$
			Hay			Machine work	
Sheep			Cotton			Patronage dividends	
Swine			Tobacco			Per-unit retains	
Poultry			Vegetables			Agricultural program payments:	
Bees			Fruits and nuts			(1) In cash	
Dairy products			Syrup and sugar			(2) In materials and services	
Eggs			Wood and lumber			(3) Commodity Credit loans forfeited (or under election)	
Meat products			Other forest products			Gasoline tax credit	
Poultry, dressed			Other (specify):			Other (specify):	
Wool							
Honey							
Totals		\$			\$		\$
Total of columns 1, 2, and 3. Enter here and in Part IV, line 1 below							\$

PART II.—SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
Livestock:		\$	\$	\$
Other items:				
Totals (enter amount from column e, in Part IV, line 2 below)		\$	\$	\$

PART III.—FARM EXPENSES FOR TAXABLE YEAR (See separate instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	\$	Veterinary, medicine	\$	Retirement plans, etc. (Other than your share—See instructions)	\$
Repairs, maintenance		Gasoline, fuel, oil		Other (specify):	
Interest		Storage, warehousing			
Feed purchased		Taxes			
Seed, plants purchased		Insurance			
Fertilizers, lime		Utilities			
Machine hire		Rent of farm, pasture			
Supplies purchased		Freight, trucking			
Breeding fees		Conservation expenses			
Total of columns 1, 2, and 3. Enter here and in Part IV, line 4 below (cash method), or page 2, Part VII, line 6 (accrual method)					

PART IV.—SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1 Sale of livestock and produce raised and other farm income	\$	4 Farm expenses (from Part III)	\$
2 Profit (or loss) on sale of purchased livestock and other purchased items		5 Depreciation (from Part V)	
3 Gross profits*	\$	6 Other farm deductions (specify):	
		7 Total deductions	\$
8 Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on Form 1040, page 2, Part II, line 6. Figure your self-employment income and tax on Schedule F-1	\$		

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040).) c-68-16-60205-1

Instructions for Schedule F (Form 1040)—1968



U.S. Treasury Department
Internal Revenue Service

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

Cash Receipts and Disbursements Method

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) the profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

Accrual Method

The gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

Income

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm but did not materially participate in its operation, report the income on Schedule B (Form 1040), Part II.

Qualified per-unit retain certificates and patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Non-qualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Dividends received on purchases of capital assets or depreciable property used in farming are not includable in income, but the purchase price of such items must be required accordingly. Dividends you receive on nonbusiness purchases are not includable in income.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

Income from farming is subject to the self-employment tax. (See page 2 of Schedule F-1 (Form 1040).) If you have filed Form 4029, do not file Schedule F-1, however, write "Exempt—Form 4029" to the left of the entry space on Form 1040, page 1, line 15.

Gasoline tax credit.—If you use the "cash method," enter in Part I any Federal gasoline tax claimed as a credit on Form 1040 for 1967. However, if you use the "accrual method," enter in Part VII, line 1(d) any Federal gasoline tax you are claiming as a credit on Form 1040 for 1968.

Agricultural Program Payments.

In cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans Forfeited (or under election).—If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include these amounts in income when received. If you made this election, or delivered or forfeited the pledged commodity, enter the amounts received on this line. If you made such an election, attach to your return a statement showing details of such loans. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

Expenses and Other Deductions

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided on page 1, Part III, column 3, of Schedule F. If the plan includes you as a self-employed individual, enter your share on Form 1040, page 2, Part III, line 4 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Automobile expenses, Special Rule.—See page 7 of the Form 1040 Instructions for optional method.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or \$5,000, whichever is lesser.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, if not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Miscellaneous income."

Additional information available.—You may obtain I.R.S. Publication 225, Farmer's Tax Guide, free from your county agricultural agent or an Internal Revenue Service office.

FORM **1065**
U.S. Treasury Department
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1968 or other taxable year beginning

1968

A Principal business activity
(See General Instruction K)

Name

C Employer Identification No.

B Principal product or service
(See General Instruction K)

Number and street

D County in which located

City or town and State

ZIP code

E Date business commenced

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

INCOME	1	Gross receipts or gross sales	Less: Returns and allowances
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
	3	Gross profit	
	4	Income (loss) from other partnerships, syndicates, etc. (attach statement)	
	5	Nonqualifying dividends (attach list—see Instruction 5)	
	6	Interest	
	7	Rents (Schedule B)	
	8	Royalties (attach schedule)	
	9	Net farm profit (loss) (Schedule F, Form 1040)	
	10	Net gain (loss) from sale or exchange of property other than capital assets (line 16, Schedule D, Form 1065)	
	11	Other income (attach schedule)	
	12	TOTAL income (lines 3 through 11)	
DEDUCTIONS	13	Salaries and wages (other than to partners)	
	14	Payments to partners—salaries and interest	
	15	Rent	
	16	Interest (Schedule J)	
	17	Taxes (Schedule J)	
	18	Losses by fire, storm, shipwreck, other casualty or theft (attach statement)	
	19	Bad debts (Schedule H if reserve method is used)	
	20	Repairs	
	21	Depreciation (Schedule I)	
	22	Amortization (attach schedule)	
	23	Depletion (attach schedule)	
	24	Retirement plans, etc. (other than for partners—see Instruction 24)	
	25	Other deductions (Schedule J)	
	26	TOTAL deductions (lines 13 through 25)	
	27	Ordinary income (loss) (line 12 less line 26) (see General Instruction G)	

Schedule A—COST OF GOODS SOLD

1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)
2	Purchases
	Less: Cost of items withdrawn for personal use
3	Cost of labor
4	Material and supplies
5	Other costs (attach schedule)
6	Total of lines 1 through 5
7	Less: Inventory at end of year
8	Cost of goods sold. Enter here and on line 2 above (Method of inventory valuation)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Signature of partner or member	Date
Signature of preparer other than partner or member	Address
	Date

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Schedule B—INCOME FROM RENTS

[illegible]

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1963						
1964						
1965						
1966						
1967						
1968						

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life OR Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in line 2 below). (Enter here and allocate to each partner in column 5 of Schedule K) —————→							
2 Regular depreciation							
3a Total		3b Total of line 1 and line 2					
4 Less: Amount of depreciation claimed on line 1 above and in Schedules A and B							
5 Balance—Enter here and on page 1, line 21							

	Straight line	Declining balance	Sum of the years' digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13							
2 Other							

[illegible]

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Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

1. Give name, address, and social security number of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another Internal Revenue district or in an Internal Revenue service center, specify district or service center.		2. Percent age of time devoted to business	3. COST OR BASIS OF INVESTMENT IN PROPERTY		
			(i) Life Years	(ii) Basis of new property	(iii) Cost of used property
(a)			4 or more but less than 6 6 or more but less than 8 8 or more		
(b)			4 or more but less than 6 6 or more but less than 8 8 or more		
(c)			4 or more but less than 6 6 or more but less than 8 8 or more		
(d)			4 or more but less than 6 6 or more but less than 8 8 or more		
(e)			4 or more but less than 6 6 or more but less than 8 8 or more		
Totals					
4. Ordinary income (loss) (line 27, page 1)		5. Additional first-year depreciation (line 1, Schedule I)		6. Payments to partners—salaries and interest (line 14, page 1)	
(a)					
(b)					
(c)					
(d)					
(e)					
Totals					
7. Qualifying dividends (attach list)		8. Net short-term gain (loss) from sale or exchange of capital assets (line 9, Schedule D)		9. Net long-term gain (loss) from sale or exchange of capital assets (line 13, Schedule O)	
(a)					
(b)					
(c)					
(d)					
(e)					
Totals					
10. Net gain (loss) under section 1231 (line 6, Schedule O)		11. Net earnings from self-employment (line 10, Schedule N)		12. Contributions (see Sch. K instructions)	
(a)					
(b)					
(c)					
(d)					
(e)					
Totals					
13. Expense account allowance (see Sch. K instructions)		14. Net earnings from self-employment (line 10, Schedule N)		15. Net earnings from self-employment (line 10, Schedule N)	
(a)					
(b)					
(c)					
(d)					
(e)					
Totals					

NOTE: See the instructions for other items required to be reported separately.

F Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories?

☐ YES ☐ NO. If "Yes," attach explanation.G Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1968? ☐ YES ☐ NO

If "Yes," where were they filed?

H Is any member of the partnership related by blood or marriage to any other member? ☐ YES ☐ NOI Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? ☐ YES ☐ NOJ Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act? ☐ YES ☐ NO

If "YES," see General Instruction P and enter appropriate amount here \$

K Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO(2) Living accommodations (except employees on business)? ☐ YES ☐ NO(3) Employees' families at conventions or meetings? ☐ YES ☐ NO(4) Employee or family vacations not reported on Form W-2? ☐ YES ☐ NO

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Page **4****Schedule L—BALANCE SHEETS (See General Instruction J)**

ASSETS	Beginning of taxable year		End of taxable year	
	Amount	Total	Amount	Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
9 Depletable assets				
(a) Less accumulated depletion				
10 Land (net of any amortization)				
11 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND CAPITAL				
14 Accounts payable				
15 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners' capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

	1. Capital account at beginning of year	2. Capital contributed during year	3. Ordinary income (loss) from line 27, page 1	4. Income not included in column 3 plus non-taxable income	5. Losses not included in column 3, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a)							
(b)							
(c)							
(d)							
(e)							
Totals							

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N)

1 Ordinary income increased by casualty losses (line 27 plus line 18, page 1)	
2 Add: Payments to partners—salaries and interest (line 14, page 1)	
3 Net loss from sale or exchange of property other than capital assets (line 10, page 1)	
4 Total	
5 Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment	
6 Nonqualifying dividends (line 5, page 1)	
7 Interest (see instructions)	
8 Net rentals from real estate	
9 Net gain from sale or exchange of property other than capital assets (line 10, page 1)	
10 Net earnings from self-employment. Enter in column 11, Schedule K	

1968



US Treasury Department
Internal Revenue Service

Instructions for Form 1065 U.S. Partnership Return

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

General Instructions

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "duplicate copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1968 or other taxable year beginning in 1968. A partnership taxable year shall be determined as though the partnership were a taxpayer.

C. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership. However, the return of a foreign partnership in which all the partners are nonresident aliens must be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership.

All partnerships whose principal place of business or principal office or agency is located in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina or Tennessee must file their returns for 1968 with Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia 30006. All other partnerships must file their returns with the District Director of Internal Revenue for the district in which the partnership's principal place of business or principal office or agency is located.

Where the partnership does not have a principal office or agency or principal place of business in the United States, the return must be filed with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225, U.S.A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization,

such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The verification is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

G. Accounting methods.—Ordinary income shall be computed in accordance with the method of accounting regularly used in maintaining the partnership's books and records. In all cases the method adopted should clearly reflect income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 122, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year of interest (other than under the \$10 rule), rents, commissions, or other fixed or determinable income of \$600 or more, shall file Forms 1096

and 1099. If the partnership makes payments of interest aggregating \$10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Forms 1096 and 1099. Either a copy of Form 1099 or a reasonable facsimile shall be furnished the recipient of the interest. **Exceptions.**—No report is required of the following: (1) payments of any type to a corporation, (2) distributions or salaries to the partners, (3) rent paid as a tenant to a real estate agent, and (4) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets of the partnership must be completed. These balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as of the beginning and end of the taxable year.

K. Principal business activity and principal product or service.—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed. An election to be taxed as a domestic corporation may not be made after April 14, 1966. However, an election under section 1361(f) because of a change in ownership is permissible. Elections made on or before this date will continue in force and may be revoked by the taxpayer. All elections will be automatically terminated on January 1, 1969, and unincorporated business enterprises will not be considered as domestic corporations for any period after December 31, 1968.

(2) An unincorporated organization qualifying under section 761(a), as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761-1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired.

(3) Generally, the partnership shall make the elections affecting the computation of taxable income derived from partnership operations. Examples of such elections are the method of accounting employed, methods of depreciation, etc. However, certain elections are made by a partner separately on his individual income tax return rather than by the partnership. These elections are made under: section 901, relating to foreign tax credit; section 615, relating to exploration expenditures; and section 617, relating to additional exploration expenditures for domestic mining.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

M. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain

specific items enumerated in the Code as follows: (1) gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7 above.

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income. In computing the partners' distributive shares of such ordinary income, the income shall be allocated only to partners other than the distributee and separately taken into account under section 702(a)(8). See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, a partner shall take into account his share of the income and losses of the partnership, subject to the limitation of section 704(d). The net operating loss deduction shall not be allowed in computing the net earnings from self-employment.

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question J, page 3, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in a separate schedule (see item (a) under Schedule K instructions), instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the official schedule, but must be entered on page 1.

Specific Instructions

These instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

Installment sales.—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1965, 1966, 1967, and 1968 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

Farmer's income schedule.—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2, includes an amount applicable to cost of operations, attach a schedule showing: (a) salaries and wages; and (b) other costs in detail.

4. Income (loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profit (whether received or not) or loss of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profit (loss) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion. Such dividends are derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(i) exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(ii) corporations to which section 931 (income from sources within possessions of the United States) applies;

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(d) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations, including your share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. Interest.—Enter total interest from all sources except: (a) interest exempt from tax; (b) interest on tax-free covenant bonds.

8. Royalties.—Enter net income (loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (loss).—Enter the net profit (loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K (Form 1065).

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

Deductions

13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 3 of Schedule A except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 6, Schedule K.

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for personal use.

16. Interest.—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the prop-

erty assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K.

18. Losses by fire, storm, shipwreck, other casualty, or theft.—Enter losses sustained and not compensated for by insurance in any amount, nor reflected in cost of goods sold. Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

19. Bad debts.—Bad debts may be deducted in either of two ways—(a) when they become wholly or partially worthless, or (b) by reasonable addition to a reserve for bad debts. A partnership filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

21. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule I.

Adjustments to basis of property:

(a) **Additional first-year depreciation.**—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(b) **Salvage value.**—In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Alternative Depreciation Guidelines and Rules

Revenue Procedure 62-21 (supplemented by Revenue Procedure 65-13), sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and other prescribed rules and standards.

Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or other prescribed rules and standards:

(a) **Straight line.**—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(b) **Declining balance.**—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) **Special rules for new assets acquired after December 31, 1953.**—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods previously provided, or it may be depreciated under any of the following methods provided: that the asset is tangible, that it has an estimated useful life of 3 years or more, and that the original use of the asset commenced with the partnership and commenced after December 31, 1953.

(i) **Declining balance.**—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(ii) **Sum of the years-digits.**—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(iii) **Other methods.**—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(iv) **Real property—Suspension period property.**—In general, in the case of certain real property whose construction, reconstruction, or erection was completed during the taxable year but which (1) began during the period beginning on October 10, 1966, and ending on March 9, 1967, or (2) began, pursuant to an order placed during such period, before May 24, 1967, the methods described in the preceding paragraphs for new property apply only to that portion of the basis attributable to work done after May 23, 1967. For provisions relating to exceptions and \$50,000 exemption, see section 167(i).

(d) **Additional first-year depreciation.**—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before making any adjustment to the basis for salvage value) but the deduction for each

partner may not exceed \$2,000 (\$4,000 if married and filing a joint return). For example—The A & B Company, a partnership consisting of A and B, purchased an asset which cost \$100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is \$8,000 (20 percent of \$100,000 limited to \$4,000 for each partner). If the asset had been purchased for \$30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be \$4,600 (20 percent of \$30,000, limited to \$4,600)—\$4,000 for A (90 percent of \$30,000 × 20 percent, limited to \$4,000) and \$600 for B (10 percent of \$30,000 × 20 percent).

The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K. Each partner enters this amount, subject to the limitations in the preceding paragraph, in Part III of Schedule B (Form 1040) of his individual income tax return.

Do not deduct additional first-year depreciation on page 1 of the form.

22. Amortization.—If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

23. Depletion.—If a deduction is claimed for timber depletion, Form T should be obtained from the District Director and filed with the return.

24. Retirement plans, etc.—Enter on this line deductible contributions made by the partnership for its employees to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under any other deferred payment plan.

If plan does not include partners as self-employed individuals, file Form 2950 (optional in the first year—see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950-SE. Separate Forms 2950SE also must be used by each partner to determine his deduction for contributions made on his behalf by the partnership.

25. Other deductions.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return

as a part thereof an itemized statement, in detail, showing (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—Except for specially allocated gains and losses, the computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income, credits, deductions, etc.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, credits, etc., as shown in Schedule K (columns 3 to 13 inclusive) and of his share of any other items required to be shown in a separate schedule as described below.

Column 3.—A partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property having an estimated useful life of 4 years or more. Allocate to each partner the investment by amount, type and life of property. The cost of used property is LIMITED TO AGGREGATE COST OF \$50,000.

When property is disposed of prior to the "life years" assigned thereto, each partner should be notified of the dates when property was purchased and sold in order that he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of such property. (For information as to whether the investment in property qualifies for the credit and for other information see Form 3468.)

Column 5.—Enter each partner's distributive share of additional first-year depreciation.

Column 7.—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

Column 12.—Enter each partner's distributive share of contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

Column 13.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (i) the purchase of goods for resale or use in the business, and (ii) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand. The partnership should maintain records to substantiate travel and entertainment expenditures.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than \$10,000.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(a) The total of the income or gain and the total of the deduction or credit of the following items: recoveries of bad debts, prior taxes and delinquency amounts (section 141); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(c)); exploration expenditures (section 615); additional exploration expenditures for domestic mining (section 617); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss generally.

(b) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Attach copy B to the partnership return.

(c) Payments by the partnership to a retirement plan on behalf of partners. For requirement of Form 2950SE and deduction by partner, see instruction 24.

(d) For the taxable year, the number of gallons of (i) gasoline used: (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service; and (ii) lubricat-

ing oil used, other than in a highway motor vehicle.

Each partner should attach Form 4136 to his timely filed income tax return, to claim a credit for Federal tax on such gasoline and lubricating oil on Form 1040.

Schedule M—Reconciliation of Partners' Capital Accounts.—This schedule should show what caused the changes in the partners' capital accounts during the taxable year. The total of column 1 of Schedule M should agree with line 19 of Schedule L for the beginning of the taxable year and the total of column 7 of Schedule M should agree with line 19 of Schedule L for the end of the taxable year. Any difference should be adequately explained in an attached statement.

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 10, page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, exclude income and deductions from the following sources:

Nonqualifying dividends from line 5, page 1.
Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnership with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 1 and 2 of Schedule F-1 (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 3, page 1 of Schedule F-1 (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

FORM **1120S**U.S. Treasury Department
Internal Revenue Service**U.S. Small Business Corporation
Income Tax Return** for the calendar year 1968 or

other taxable year beginning 1968, ending 19....

1968**A** Date of election as small
business corporation

Name

C Employer Identification No.**B** Business Code No. (see
instructions)

Number and street

D County in which located

City or town, State, and ZIP code

E Enter total assets from line
14, column D, Schedule L

\$

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction M.

GROSS INCOME	1	Gross receipts or gross sales	Less: Returns and allowances	
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		
	3	Gross profit		
	4	(a) Domestic dividends		
		(b) Foreign dividends		
	5	Interest on obligations of the United States and U.S. instrumentalities		
	6	Other interest		
	7	Gross rents		
	8	Gross royalties		
	9	Gains and losses (separate Schedule D, Form 1120S)—		
		(a) Net short-term capital gain reduced by any net long-term capital loss		
	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions)			
	(c) Net gain (loss) from sale or exchange of property other than capital assets			
10	Other income (attach schedule)			
11	Total income, lines 3 through 10			
DEDUCTIONS	12	Compensation of officers (Schedule E)		
	13	Salaries and wages (not deducted elsewhere)		
	14	Repairs (do not include capital expenditures)		
	15	Bad debts (Schedule F if reserve method is used)		
	16	Rents		
	17	Taxes (attach schedule)		
	18	Interest		
	19	Contributions (attach schedule)		
	20	Casualty or theft losses (attach schedule)		
	21	Amortization (attach schedule)		
	22	Depreciation (Schedule G)		
	23	Depletion (attach schedule)		
24	Advertising			
25	(a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950)			
	(b) Other employee benefit plans (see instructions)			
26	Other deductions (attach schedule)			
27	Total deductions on lines 12 through 26			
28	Taxable income, line 11 less line 27			
TAX	29	(a) On capital gains (Schedule J)		
		(b) Surcharge—enter 10% of line 29(a) (Fiscal year corporations see instructions for Schedule J)		
	30	(a) Tax deposited—Form 7004 application for extension (attach copy)		
		(b) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)		
	31	TAX DUE (line 29 less line 30). See instruction G for Tax Deposit System		
32	OVERPAYMENT (line 30 less line 29)			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**CORPORATE
SEAL**

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

Address

Page 2

Method of inventory valuation (specify)—

1 Inventory at beginning of year	5 Total of lines 1 through 4
2 Merchandise bought for manufacture or sale	6 Less inventory at end of year
3 Salaries and wages	7 Cost of goods sold (enter here and on line 2, page 1)
4 Other costs (attach schedule)	

[illegible]

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1963.						
1964.						
1965.						
1966.						
1967.						
1968.						

Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						
3 Less amount of depreciation claimed in Schedule A and elsewhere on return						
4 Balance—Enter here and on line 22, page 1						

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13							
2 Other . . .							

1	Taxable income (line 28, page 1)		
2	(a) Enter 48 percent of line 1 (Members of controlled groups see instructions)	6,500.00	
	(b) Subtract \$6,500 and enter difference		
3	Net long-term capital gain reduced by net short-term capital loss (line 9(b), page 1)		25,000.00
4	Subtract \$25,000. (Statutory minimum.)		
5	Balance (line 3 less line 4)		
6	Enter 25 percent of line 5		
7	Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29(a), page 1.		

Form 1120S (1968)

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Schedule K—SHAREHOLDER'S SHARE OF INCOME (See instructions)
Computation of Corporation's Undistributed Taxable Income

1 Taxable income (line 28, page 1)	
2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year	
(b) Tax imposed on certain capital gains (line 29, page 1)	
3 Corporation's undistributed taxable income	

Schedule of Distribution and Income

1. Name of each shareholder	Social security number	Number of shares	2. Stock ownership		3. Percentage of time devoted to business
			Period held		
			From	To	
(a)
(b)
(c)
(d)
(e)
(f)
(g)
(h)
(i)
(j)

Continuation of Schedule of Distribution and Income

4. Compensation	5. Dividends		6. Share of undistributed taxable income or net operating loss	7. Share of net long-term capital gain after tax (See instructions)	8. Dividends entitled to exclusion	9. Amount taxable as ordinary income	10. Nondividend distributions	
	Dates	Amounts					Date	Amount
(a)								
(b)								
(c)								
(d)								
(e)								
(f)								
(g)								
(h)								
(i)								
(j)								
Totals								

F Date incorporated

G Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes ☐ No ☐ (For rules of attribution, see section 267(c).)

If the answer is "Yes," attach a schedule showing:

- (a) name, address, and employer identification number; and
 (b) percentage owned.

H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐
 If "Yes," enter the aggregate gross dollar amount billed during the year \$

I Amount of taxable income (or loss) for: 1965 \$
 1966 \$; 1967 \$

J Refer to instructions for business activity codes and state the:
 Principal business activity
 Principal product or service

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? Yes ☐ No ☐

L Did you claim a deduction for expenses connected with:

- (1) Entertainment facility (boat, resort, ranch, etc.) Yes ☐ No ☐
 (2) Living accommodations (except employees on business) Yes ☐ No ☐
 (3) Employees' families at conventions or meetings Yes ☐ No ☐
 (4) Employee or family vacations not reported on Form W-2 Yes ☐ No ☐

M Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1968? Yes ☐ No ☐
 If "Yes," where were they filed?

N Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? Yes ☐ No ☐
 If "Yes," attach explanation.

O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:

Was an agreement filed under Section 1.47-4(b) of the Regulations? Yes ☐ No ☐

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Schedule L—BALANCE SHEETS (See instructions)

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND SHAREHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from shareholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach schedule)				
24 Retained earnings—Unappropriated				
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		()		()
27 Total liabilities and shareholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest. \$	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		9 Total of lines 7 and 8	
6 Total of lines 1 through 5		10 Income (line 28, page 1)—line 6 less line 9	

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year		5 Distributions out of current or accumulated earnings and profits: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (column 6, Schedule K)	
		7 Other decreases (itemize)	
		8 Total of lines 5, 6, and 7	
4 Total of lines 1, 2, and 3		9 Balance at end of year (line 4 less line 8)	

1968



US Treasury Department
Internal Revenue Service

Instructions for Form 1120S

U.S. Small Business Corporation Income Tax Return

(References are to the Internal Revenue Code)

A. Corporations required to file Form 1120S.—Every small business corporation (as defined in section 1371(a)) which has filed a proper and timely election under section 1372(a) not to be subject to the income tax imposed by chapter 1 (other than by section 1378) must file Form 1120S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders must be included on the election form notifying the District Director or Service Center Director of the election, or included as attachments to the election. However, where the election was made before the first day of the taxable year, the consents of the persons who became shareholders after the date of election and on or before such first day must be filed with the District Director or Service Center Director with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120S at the time the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the District Director or Service Center Director with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

C. Termination.—The election by the corporation is automatically terminated: (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371(a); (3) where it derives more than 80 percent of its gross receipts from sources outside the U.S.; or (4) where it has gross receipts more than 20 percent of which is passive investment income, except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than \$3,000 (section 1372(e)(5)). Such termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation.

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by regulations.

Where the small business corporation has elected under section 1372(a) and the election has been terminated or revoked, the corporation is not eligible to again elect under 1372

(a) for 5 years unless the Commissioner consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1968 or other taxable year beginning in 1968. If the return is for other than a calendar year, fill in the taxable year space at the top of the form. If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

E. When to file.—The return must be filed on or before the 15th day of the third month following the close of the taxable year. Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081(b).)

F. Where to file.—Corporations whose principal place of business or principal office or agency is located in either Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina or Tennessee must file their Form 1120S return for 1968 with Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia 30006. All other corporations must file their return with the District Director of Internal Revenue for the district in which the company's principal place of business is located.

G. Payment of tax.—The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

All corporations must deposit their income tax payments with an authorized commercial bank depository or Federal Reserve bank. All deposits must be accompanied by a Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service. Timeliness of deposits will be determined by the date the deposit is received by the commercial bank depository or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

Corporations needing Forms 503 may obtain them by making application to the District Director or Director of a Service Center. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Accounting methods.—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

I. Certain information returns which may be required.—

Forms 1096 and 1099.—Information returns to be filed concerning certain dividends, earnings, interest, rents, royalties, annuities, pensions, foreign items, and prizes, awards, and commissions to nonemployees.

For purposes of information returns the term "dividend" does not include any amount which is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a constructive dividend.

Forms 966 and 1099L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

J. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file forms 2952 and 3646.

K. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Certificates of deposit should be included as cash on line 1 of the balance sheets.

L. Net operating loss and other deductions.—The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373(d).)

M. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules, and must be attached to the return in the same sequence as the schedules appear on the official form. If an attachment is used in place of a schedule having a summary line on page 1 of the form, the total need not be entered on the schedule, but must be entered on page 1.

Your name and identifying number should be entered on all attachments.

N. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

Specific Instructions

(Numbered to correspond with line numbers on page 1 of return)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported on lines 4 through 10.

Installment sales.—If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade

or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, lower of cost or market, or by any other permissible method.

Once an inventory method is adopted it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

9. Gains and losses from sales or exchanges of capital assets and other property.—See separate Schedule D and instructions.

If line 9(b) exceeds \$25,000, see the requirements under Instructions for Schedule J—Tax Computation.

10. Other income.—Enter the total amount of other income not reported elsewhere in the return and attach a schedule showing details. If spaces provided are not sufficient, include recoveries of bad debts deducted in prior years under the specific charge-off method.

12. Compensation of officers.—Expense account allowance (column 7) means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid, all allowances (including expense account) must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than \$10,000. An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations, the

interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170(c). The amount claimed shall not exceed 5 percent of taxable income computed without regard to this deduction. Do not deduct as a business expense charitable contributions that exceed the 5-percent limitation.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Charitable contributions in excess of the 5-percent limitation may be carried over to the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

20. Casualty or theft losses.—Enter losses sustained during the taxable year, arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a detailed statement. The law makes special provisions for amortization of the following kinds of expenditures:

(a) Research and experimental expenditures—Section 174; (b) Exploration expenditures—Section 615; (c) Development expenditures—Section 616; (d) Organizational expenses—Section 248; and (e) Trademark and trade name expenditures—Section 177.

22. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property; and for personal property to the extent it exceeds 10 percent of the cost or other basis of the property.

Alternative depreciation guidelines and rules.—Revenue Procedure 62-21, supplemented by Revenue Procedure 65-13, sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Depreciation methods.—Depreciation may be computed using the methods set forth in section 167(b). Property may be depreciated under (1) the straight line method, and (2) the declining balance method at a rate not to exceed one and one-half times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double declining balance method had been used.

Real property—Suspension period property.—In general, in the case of certain real property whose construction, reconstruction, or erection was completed during the taxable year but which (1) began during the period beginning on October 10, 1966, and ending on March 9, 1967, or (2) began, pursuant to an order placed during such period, before May 24, 1967, the methods described in the preceding paragraph for new property apply only to that portion of the basis attributable to work done after May 23, 1967. For provisions relating to exceptions and \$50,000 exemption, see section 167(i).

Real property affected by the suspension period may be depreciated under the same methods available for used property which may include the 150 percent declining balance method.

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of \$10,000. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

23. Depletion.—Form T should be submitted with your return if a deduction for timber depletion is claimed.

25. (b) Other employee benefit plans.—Enter deductions for contributions to employee benefit plans (other than those claimed on line 25(a)), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing: (1) the nature of benefits, i.e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or area-wide fund, self-insured fund, or direct benefit payments; (3) the amount of deductions; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt shall submit with its return a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

30. Credits.—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in

vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle.

Enter the credit for U.S. tax on such gasoline and lubricating oil on line 30(b) and attach Form 4136. To obtain this credit your return must be timely filed (including any extensions). If there is no tax due on line 29, the entire credit will be refunded to the corporation.

SCHEDULE J—Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation. This tax does not apply to sales or exchanges occurring before February 24, 1966. By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss, line 9(b), page 1, exceeds \$25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following questions A, B, and C or questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. Otherwise, you are not liable for the tax.

- A. Does taxable income, line 28, page 1, exceed \$25,000? Yes ☐ No ☐
- B. Does net long-term capital gain reduced by any net short-term capital loss, line 9(b), page 1, exceed \$25,000, and exceed 50 percent of taxable income, line 28, page 1? Yes ☐ No ☐
- C. Have you been other than an 1120S corporation at any time during the three immediately preceding taxable years or since existence if less than 4 years? Yes ☐ No ☐
- D. If answer to Question C is "No," does any long-term capital gain (line 9, Schedule D) represent gain from: Yes ☐ No ☐

- Property acquired during the taxable year or within 36 months preceding the taxable year;
- Property acquired, directly or indirectly, from a corporation which was not in existence as an 1120S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and
- Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 25 percent of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return and enter this amount on line 7 and note to the left of the amount, "Sub. Basis." (Section 1378(c)(3).)

For purposes of questions C and D above, a corporation shall not be considered to be in

existence for any taxable year which precedes the first taxable year in which the corporation has shareholders or acquires assets or begins business, whichever is first to occur.

If a corporation is a component member of a controlled group of corporations, see sections 1561–1562 and the regulations thereunder to determine the surtax exemption and tax computation for line 2, Schedule J. Show the computation in an attachment and enter the amount of such tax on line 2, Schedule J.

Tax Surcharge.—Fiscal year corporations with taxable years ending after June 30, 1969, enter the amount of tax surcharge on line 29(b), page 1, determined as follows:

Multiply the amount on line 29(a) by:

$$\frac{\text{No. of days in taxable year before July 1, 1969} \times .10}{\text{Total number of days in taxable year}}$$

SCHEDULE K—Shareholder's Share of Income

The Schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

Column 2.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 6.—A shareholder's portion of the undistributed taxable income is the amount which he would have received as a dividend if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column for each shareholder who was a shareholder at any time during the corporation's taxable year his pro rata share of the loss.

Shareholders claiming a deduction for a net operating loss must attach to their return a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and the regulations thereunder for limitation on deduction and required adjustments.

Column 7.—Enter for each shareholder his net pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9b, page 1) reduced by any capital gains tax (line 29, page 1). Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual and constructive), which are out of earnings and profits of the current year,

bears to the total dividends (actual and constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over short-term capital loss cannot exceed taxable income (line 28, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Column 8.—Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those which are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumulated earnings and profits. The amounts shown in this column should be entered by the shareholders in Part II, page 2, of their individual income tax returns, Forms 1040.

Column 9.—Enter for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends derived from undistributed taxable income (column 6), less the sum of the amount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends-received exclusion (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income in Part III, Schedule B, of their individual income tax returns, Forms 1040.

Column 10.—Enter for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375(d).

Distributions of money made within 2 months and 15 days after the close of the taxable year shall be treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholder's share of undistributed taxable income for such year (section 1375(f)).

See Regulations at 1.1375–6(b) for election to retroactively apply the provisions of section 1375(f) to distributions made prior to April 15, 1966. Corporations have until June 25, 1969, to make such election.

Investment credit.—The corporation shall attach to its return a statement showing the allocation of investment (including the investment in suspension period property) to the shareholders by type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see instructions for Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the small business corporation and must attach a Form 3468 to their individual returns.

See Section 1.47–4 of the Regulations for provisions relating to the recapture of investment credit.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

FORM 1120 U.S. Treasury Department Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 1968 or other taxable year beginning _____, 1968, ending _____, 19_____ (PLEASE TYPE OR PRINT)	1968
Check if a— A Sole proprietorship <input type="checkbox"/> or partnership <input type="checkbox"/> electing under section 1361 to be taxed as a corporation. B Consolidated return <input type="checkbox"/> C Personal Holding Co. <input type="checkbox"/> D Business Code No. (see page 7 of instructions.)	Name _____ Number and street _____ City or town, State, and ZIP code _____	E Employer Identification No. _____ F County in which located _____ G Enter total assets from line 14, column (D), Schedule L (See instruction R) \$ _____

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME	1 Gross receipts or gross sales Less: Returns and allowances 2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) 3 Gross profit 4 Dividends (Schedule C) 5 Interest on obligations of the United States and U.S. instrumentalities 6 Other interest 7 Gross rents 8 Gross royalties 9 Net gains (losses)—(separate Schedule D) 10 Other income (attach schedule) 11 TOTAL income—Add lines 3 through 10	
DEDUCTIONS	12 Compensation of officers (Schedule E) 13 Salaries and wages (not deducted elsewhere) 14 Repairs (do not include capital expenditures) 15 Bad debts (Schedule F if reserve method is used) 16 Rents 17 Taxes (attach schedule) 18 Interest 19 Contributions (attach schedule—see instructions for limitation) 20 Casualty or theft losses (attach schedule) 21 Amortization (attach schedule) 22 Depreciation (Schedule G) 23 Depletion 24 Advertising 25 (a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950) (b) Other employee benefit plans (see instructions) 26 Other deductions (attach schedule) 27 TOTAL deductions on lines 12 through 26 28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27) 29 Less: (a) Net operating loss deduction (see instructions—attach schedule) (b) Special deductions (Schedule I) 30 Taxable income (line 28 less line 29)	
TAX	31 TOTAL TAX (Schedule J) 32 Credits: (a) Tax deposited—Form 7004 application for extension (attach copy). (b) 1968 estimated tax payments (include 1967 overpayment allowed as a credit—do not include any “quick refund” of overpayment of 1968 estimated tax applied for on Form 4466) (c) Credit from regulated investment companies (attach Form 2439) (d) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136) 33 TAX DUE (line 31 less line 32) . See instruction G for tax deposit system 34 OVERPAYMENT (line 32 less line 31) 35 Enter amount of line 34 you want: Credited to 1969 estimated tax Refunded	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

Address

Page 2

Schedule C—DIVIDENDS (See instruction 4)

- 1 Domestic corporations subject to 85% deduction
- 2 Certain preferred stock of public utilities
- 3 Foreign corporations subject to 85% deduction
- 4 Dividends from wholly-owned foreign subsidiaries
subject to 100% deduction (section 245(b))
- 5 Other dividends from foreign corporations
- 6 Income from controlled foreign corporations
(attach Form 3646)
- 7 Foreign dividend gross-up (section 78)
- 8 Qualifying dividends from affiliated groups
(section 243(b))
- 9 Other
- 10 Total—Enter here and on line 4, page 1

7	Foreign dividend gross-up (section 78)	
8	Qualifying dividends from affiliated groups (section 243(b))	
9	Other	
10	Total—Enter here and on line 4, page 1	

8 Qualifying dividends from affiliated groups
(section 243(b))
9 Other
10 Total—Enter here and on line 4, page 1

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

[illegible]

Total compensation of officers—Enter here and on line 12, page 1

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1963 .						
1964 .						
1965 .						
1966 .						
1967 .						
1968 .						

Schedule G—DEPRECIATION (See instructions for Schedule G)

Schedule G—DEPRECIATION (See instructions for Schedule G)

Line 1. Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify) _____ _____ _____						
Totals						
Less amount of depreciation claimed in Schedule A and elsewhere on return						
Balance—Enter here and on line 22, page 1						

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13							
2 Other							

Form 1120 (1968)

Page **3****Schedule I—SPECIAL DEDUCTIONS**

- 1 (a) 85% of line 1, Schedule C
 (b) 62.462% of line 2, Schedule C (for taxable years ending after June 30, 1969, see instructions)
 (c) 85% of line 3, Schedule C
 (d) 100% of line 4, Schedule C
- 2 Total—May not exceed 85% of (line 28, page 1, less the sum of lines 3 and 5 of this schedule). The 85% limitation does not apply to a year in which a net operating loss occurs
- 3 100% of line 8, Schedule C
- 4 Dividends paid on certain preferred stock of public utilities (see instructions)
- 5 Western Hemisphere trade corporations (see instructions)
- 6 Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1

Schedule J—TAX COMPUTATION (For taxable years ending after June 30, 1969, see page 6 of instructions)

- 1 Taxable income (line 30, page 1)
- 2 Surtax exemption (line 1, \$25,000, or amount apportioned under section 1561, whichever is lesser)
- 3 Line 1 less line 2
- 4 (a) 22% of line 1
 (b) 26% of line 3
 (c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2
- 5 (a) Income tax (line 4, or line 24 of separate Schedule D, whichever is lesser)
 (b) Tax Surcharge—10% of line 5(a)
- 6 Foreign tax credit (attach Form 1118)
- 7 Line 5 less line 6
- 8 Investment credit (attach Form 3468)
- 9 Line 7 less line 8
- 10 (a) Personal holding company tax (attach Schedule 1120 PH)
 (b) Tax Surcharge—10% of line 10(a)
- 11 Tax from recomputing a prior year investment credit (attach computation)
- 12 Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date paid)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

H Date incorporated**I** (1) Did you at the end of the taxable year own directly or indirectly 50% or more of the voting stock of a domestic corporation? Yes ☐ No ☐

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50% or more of your voting stock? Yes ☐ No ☐

(For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:
 (a) name, address, and identifying number; and
 (b) percentage owned.

If the answer to (1) above is "Yes," also show the taxable income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐. If "Yes," enter the aggregate gross dollar amount billed during the year.

K Did you claim a deduction for expenses connected with: Yes No(1) Entertainment facility (boat, resort, ranch, etc.) ☐ ☐(2) Living accommodations (except employees on business) ☐ ☐(3) Employees' families at conventions or meetings ☐ ☐(4) Employee or family vacations not reported on Form W-2 ☐ ☐

L Taxable income (or loss) from line 30, page 1, Form 1120 for:
 1965, 1966, 1967

M Refer to page 7 of instructions and state the principal:

Business activity

Product or service

N Were you a member of a controlled group subject to the provisions of:(1) Section 1561? Yes ☐ No ☐(2) Section 1562? Yes ☐ No ☐

If answer to (1) or (2) is "Yes," check type of relationship:

(a) parent-subsidiary ☐(b) brother-sister ☐(c) combination of (a) and (b) ☐ (see section 1563)

If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? . Yes ☐ No ☐

O Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1968? Yes ☐ No ☐

If "Yes," where were they filed?

P Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☐. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Q Did you pay dividends (other than stock dividends and distributions in exchange for stock) during the taxable year which you considered to be partially or wholly nontaxable to shareholders? Yes ☐ No ☐ (See sections 301 and 316.) If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Did you ever declare a stock dividend? Yes ☐ No ☐

Form 1120 (1968)

Schedule L—BALANCE SHEETS

Page 4

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		()		()
26 Total liabilities and stockholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(e) Depreciation . . \$	
(a) Depreciation . . . \$		(b) Depletion . . . \$	
(b) Depletion . . . \$			
6 Total of lines 1 through 5		9 Total of lines 7 and 8	
		10 Income (line 28, page 1)—line 6 less 9	

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year		5 Distributions: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Other decreases (itemize)	
4 Total of lines 1, 2, and 3		7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less 7)	



1968 Instructions for Form 1120

U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

Some Notes About Your U.S. Corporation Income Tax Return

Use of the Preadressed Form and Mailing Label

To provide efficient and economical service to the public, the Internal Revenue Service uses an automatic system to process data from millions of Federal tax returns filed yearly. This Automatic Data Processing System requires the use of specific information and uniformity in reporting. For instance, the name, address, and identifying number you use on your return must appear exactly as recorded on our Business Master File. Otherwise, there may be delays in processing your return.

That's why we urge you to use the preaddressed tax form we mailed you, and ask that you follow the instructions explicitly when preparing your return.

If your preaddressed form becomes unusable, remove the top part of your address label (the adhesive used permits this) and attach it to the form you file.

If for any reason you cannot use the preaddressed label, then print your name, address, and identifying number on the form you file, exactly as shown on the label. You should be extremely careful not to drop or add "letters" or words which are a part of your true name. (Ampersands (&) and hyphens (-) are considered to be "letters.") Such additions or deletions will cause a mismatch in the Master File. (For example: "ABC Corporation" cannot appear variously as "A-B-C Corporation" or "AB&C Corporation.")

If the preaddressed label is incorrect, please cross out the incorrect parts and enter the correct information.

Filing in the Form

If you have an item of income or a deduction for which a line is provided on page 1 of the form, please enter it on that line even though you also enter it on an attachment.

Please do not alter, substitute, or cross out the line titles printed on the form.

Where to File

Corporations in most states are now required to mail their returns directly to a specified Internal Revenue Service Center, instead of to a District Director's office. (See General Instruction C—Where to File.)

Depository Method of Payment

All corporation income and estimated income tax payments must be deposited in a Federal Reserve bank or an authorized commercial bank depository. A Form 503 (Federal Tax Deposit, Corporation Income Taxes) must accompany each deposit. (See General Instruction G—Deposit of Tax.)

GENERAL INSTRUCTIONS

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.

2. Real estate investment trusts defined in section 856.

3. Regulated investment companies defined in section 851.

4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

5. Insurance companies described in section 831.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120-L and 1120-M—file Form 1120-F.

2. Life insurance companies (section 802)—Form 1120-L.

3. Mutual insurance companies (section 821)—Form 1120-M.

4. Exempt farmers' cooperatives (section 1381)—Form 990-C.

5. Exempt organizations with unrelated trade or business income—Form 990-T.

6. Small business corporations (section 1372(a))—Form 1120-S.

C. Where to file.—

If the corporation's principal business, office, or agency is located in

Use this address

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia
Internal Revenue Service Center
11601 Roosevelt Boulevard
Philadelphia, Pa. 19155

Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee
Internal Revenue Service Center
4800 Buford Highway
Chamblee, Georgia 30006

Indiana, Kentucky, Michigan, Ohio, West Virginia
Internal Revenue Service Center
Cincinnati, Ohio 45298

Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming
Internal Revenue Service Center
3651 Interregional Highway
Austin, Texas 78740

Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington
Internal Revenue Service Center
1160 West 1200 South
Street
Ogden, Utah 84405

Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin
If filed in 1969, mail to your District Director.
If filed in 1970, mail to:
Internal Revenue Service Center
2306 E. Bannister Road
Kansas City, Missouri 64170

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont
If filed in 1969, mail to your District Director.
If filed in 1970, mail to:
Internal Revenue Service Center
310 Lowell Street
Andover, Mass. 01812

Note: Corporations which have a principal place of business outside the United States or which claim the benefits of section 931 (relating to income from sources within possessions of the United States) or section 941 (relating to special deduction for China Trade Act corporations) must file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year. Request for automatic extension of 3 months for filing Form 1120 must be made on Form 7004.

E. Other information returns and forms which may be required.—

1. Forms W-2 and W-3.—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.

2. Forms 966, 1099-L, and 1099-M.—Information returns regarding dissolution or liquidation, distributions in liquidation, and distributions by regulated investment companies.

3. Forms 1096 and 1099.—Information returns concerning certain

dividends, earnings, interest, patronage dividends, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

4. **Form 1118.**—Computation of foreign tax credit.

5. **Form 2950.**—Statement in support of deduction for payments to an employees' pension, profit-sharing, stock bonus, trust or annuity plan and compensation under a deferred-payment plan.

6. **Forms 2952 and 3646.**—Returns relating to controlled foreign corporations.

7. **Form 3468.**—Computation of investment credit.

8. **Forms 3921, 3922, and 4067.**—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

9. **Form 4136.**—Computation of credit for Federal tax on nonhighway gasoline and lubricating oil.

10. **Schedule PH (Form 1120).**—Computation of U.S. personal holding company tax.

F. Period to be covered by return.—Returns shall be filed for the calendar year 1968 or fiscal year beginning in 1968 and ending in 1969. If the return is for other than a calendar year, fill in the taxable year space at the top of the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form. If the corporation liquidates within one calendar month pursuant to section 333, attach a computation (following the format in Revenue Procedure 65-10, C.B. 1965-1, 738) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

G. Deposit of tax.—The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent by the 15th day of the 3d month and 50 percent by the 15th day of the 6th month following the close of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank depository or Federal Reserve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue Service. All deposits made for the year should be listed in Schedule K.

Timeliness of deposits will be determined by the date the deposit was

received by the commercial bank depository or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them only by applying to the Director of a service center (or District Director). The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Corporations which surrender Treasury bills to Federal Reserve banks in payment of corporation income or estimated income taxes must submit with the securities a Form 503 on which the face amount of the bills has been entered in the space provided for the amount of the deposit. The Federal Reserve bank will acknowledge receipt of the bills and will effect the deposit on the date the taxes become due. Corporations should not submit with their tax returns the receipts for Treasury bills surrendered to Federal Reserve banks.

H. Accounting period.—To change your accounting period, see section 1.442-1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods.—Taxable income must be computed using the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax.—Corporations which can expect their "estimated tax" to be \$40 or more must make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income tax (after credits) less an

exemption from estimated tax. (In general, after taking the exemption into account, a tax liability of \$5600 or more will result in estimated tax of \$40 or more.)

For taxable years beginning in 1969, the exemption is the sum of \$5500 and an amount which is 60% of the difference between the tax liability (not to exceed \$100,000) and \$5500. (For taxable years beginning in 1970 the 60% will drop to 40%.)

Members of a controlled group of corporations which must share one \$25,000 surtax exemption among all members must substitute 22% of their share of the surtax exemption for the above-mentioned \$5500.

Form 1120-W may be used as a worksheet to compute corporate estimated tax.

If you have an underpayment of estimated tax and believe an additional charge should not be asserted, attach Form 2220 to your return.

A corporation which has overpaid its estimated tax may apply for a "quick refund" of the overpayment if it is (1) at least 10% of the corporation's expected income tax liability AND (2) \$500 or more. Use Form 4466.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules in columnar form must be filed for each corporation included in the consolidated return showing, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you control a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records or any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be in-

cluded as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases taxable income must be reconciled in Schedule M-1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on

the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Your name and identifying number should be entered on all attachments exactly as shown on your preaddressed form.

O. Unincorporated business enterprises which elected under section 1361 to be taxed as a domestic corporation.—All elections were automatically terminated on January 1, 1969, and unincorporated business enterprises are not considered as domestic corporations for any period after December 31, 1968.

P. Tax on improperly accumulated earnings.—In order to prevent accu-

mulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

Q. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—Once an inventory method is adopted it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with its return for the first year of the election. Thereafter, attach a schedule showing (1) a summary of all inventories and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

1. Enter dividends received from

domestic corporations subject to income tax, and which are subject to the 85-percent deduction under section 243(a)(1).

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85-percent deduction.

So called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

2. Enter dividends received on the preferred stock of a public utility which is subject to income tax and which is allowed the deduction provided in section 247 for dividends paid.

3. Enter dividends received from foreign corporations and which qualify for the 85-percent deduction provided in section 245(a).

4. Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100-percent deduction provided in section 245(b). In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving such dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

The 100-percent deduction does not apply to any dividends if an election under section 1562 (election of multi-

ple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which such dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which such dividends are paid.

5. Enter foreign dividends (including minimum distributions under subpart F) which are not reportable on lines 3 and 4. Distributions of amounts constructively taxed in the current year or in prior years under subpart F should be excluded.

7. Include gross up attributable to income under subpart F.

8. Enter only those dividends subject to the elective provisions of section 243(b).

9. Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85-percent deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856-858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness or other evi-

dences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form.

Do not offset interest income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

9. Gains and losses from sales or exchanges of capital assets and other property.—Every sale or exchange of property, even though no gain or loss is indicated, must be reported in Schedule D.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

10. Other income.—Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

12. Compensation of officers.—Column 8 of Schedule E must be completed for your 25 highest paid officers. To determine the highest paid officers, all allowances including expense account allowances must be added to each officer's compensation. Column 8 need not be completed for any officer for which the combined amount is less than \$10,000.

This information is to be submitted by each member of an affiliated group included in a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90

days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

The amount claimed may not exceed 5 percent of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), and (3) any net operating loss carryback to the taxable year under section 172.

Do not deduct as a business expense charitable contributions that exceed the 5-percent limitation.

Charitable contributions paid during the taxable year in excess of the 5-percent limitation may be carried over to the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method

used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from the application of section 617(d) (1), 1245(a), or 1250(a) if the property were sold at its fair market value.

20. Casualty or theft losses.—Enter losses sustained during the year arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

22. Depreciation.—See instructions for Schedule G.

23. Depletion.—Attach Form T if a deduction is claimed for depletion of timber.

Expenditures to be deferred and deducted ratably under the election provided in sections 616(b), relating to certain expenditures in the development of mines, and 615(b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

25(b). Other employee benefit plans.—Enter deductions for contributions to employee benefit plans other than those claimed on line 25(a), such as insurance, health, or welfare plans. Attach a schedule for each plan showing: (1) nature of benefits, i.e., group-term life insurance, group permanent life insurance, non-insured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) amount of deduction; (4) amount of employee contributions; (5) number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year.

Also show the number of employees employed by the corporation.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

29(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).) Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable

years to which it may be carried, then to the next earliest year, etc. The portion of such loss which may be carried to each of the other 7 taxable years is the excess, if any, of such loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172(b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85-percent limitation provided in section 246(b). See section 1.172-2 of the regulations.

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into ac-

count in determining the taxable income which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See instructions for Schedule I.

SCHEDULE G—DEPRECIATION

If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property; and for personal property to the extent it exceeds 10 percent of the cost or other basis of the property.

(a) Alternative depreciation guidelines and rules.—Revenue Procedure 62-21 (supplemented by Revenue Procedure 65-13) sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

(b) Depreciation methods.—Depreciation may be computed using the methods set forth in section 167(b). Property, whether new or used, may be depreciated under the straight line

method or the declining balance method at a rate not to exceed $1\frac{1}{2}$ times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double declining balance method had been used.

(c) Real property—Suspension period property.—In general, in the case of certain real property whose construction, reconstruction, or erection was completed during the taxable year but which (1) began during the period beginning on October 10, 1966, and ending on March 9, 1967, or (2) began, pursuant to an order placed during such period, before May 24, 1967, the

methods described in the preceding paragraph for new property apply only to that portion of the basis attributable to work done after May 23, 1967. For provisions relating to exceptions and \$50,000 exemption, see section 167(l).

(d) Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of \$10,000.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

SCHEDULE I—SPECIAL DEDUCTIONS

(Numbered to correspond with line numbers in Schedule I)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100 percent of dividends received

from domestic corporations subject to income tax. (Section 243(a)(2).)

In general, no dividends-received deduction will be allowed on any share of

stock (a) which is disposed of if the corporation has held such share for 15 days or less, or (b) to the extent the corporation is under an obligation to

make corresponding payments with respect to substantially identical stock or securities.

2. Limitation on dividends-received deduction.—In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that the 85-percent limitation on the amount of these special deductions does not apply even if the loss is created by the dividends-received deduction. In the case of a small business investment company, the dividends-received deduction of 100 percent included in line 2 is not subject to the overall 85-percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of a certain percentage of the lesser of (1) dividends paid on its preferred stock during the taxable year,

or (2) taxable income computed without regard to this deduction. For taxable years beginning in 1968 and ending on or before June 30, 1969, this percentage is 26.515 percent. For taxable years ending after such date, see instruction 6. In a year in which a net operating loss occurs, section 172(d) provides that the deduction shall be computed without regard to section 247(a)(1)(B).

5. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of a certain percentage of taxable income computed without regard to this deduction. For taxable years beginning in 1968 and ending on or before June 30, 1969, this percentage is 26.515 percent. For taxable years ending after such date, see instruction 6.

6. Taxable years ending after June 30, 1969.—The deductions on line 1(b)—dividends received on certain preferred stock of public utilities, line 4—dividends paid on certain preferred stock of public utilities, and line 5—deduction for Western Hemisphere trade corporations, are computed using a formula which includes a fraction, the denominator of which is the sum of the normal tax and surtax rates. The denominator must be increased to reflect the 10-percent surcharge. For example, the denominator for calendar year 1968 corporations is 52.8 (48, the sum of normal tax and surtax rates, plus 10% of 48).

For taxable years ending after June 30, 1969 (the expiration date of the surcharge) the denominator must be increased to reflect the applicable surcharge rate shown in Schedule J instructions below.

SCHEDULE J—TAX COMPUTATION

1. Tax Surcharge.—The 10% tax surcharge for corporations is effective January 1, 1968. Since it is to expire June 30, 1969, corporations with taxable years ending after that date must prorate the 10% rate on the basis of the number of days in their taxable year during which the surcharge was in effect. (That is, the number of days before July 1, 1969.)

Corporations with taxable years ending after June 30, 1969, may compute their surcharge by multiplying lines 5(a) and 10(a) by the applicable rate in the following table:

TAXABLE YEAR		APPLICABLE RATE
Beginning in 1968	Ending in 1969	
Aug. 1	July 31	.09150685
Sept. 1	Aug. 31	.08301370
Oct. 1	Sept. 30	.07479452
Nov. 1	Oct. 31	.06630137
Dec. 1	Nov. 30	.05808219

If the corporation prefers, the surcharge may be computed using the following formula:

$$\text{Amount on lines 5(a) and 10(a)} \times 10\% \times \frac{\text{No. days in taxable year before 7/1/69}}{\text{No. days in taxable year}}$$

Corporations which have a 52–53 week taxable year which ends after June 30, 1969, must use the formula to compute their surcharge.

2. Surtax exemption.—The surtax exemption is \$25,000 except for certain controlled corporations to which section 1561 applies.

Section 1561 provides that if a corporation is a component member of a controlled group of corporations (as defined in section 1563) on December 31

of its taxable year, the surtax exemption shall be—

(a) \$25,000 divided by the number of component members on such December 31, or

(b) If all members consent to an apportionment plan, their portion of \$25,000 determined in accordance with the plan. The sum of amounts so apportioned may not exceed \$25,000. See section 1561 and the regulations thereunder for time and manner of making the consent.

If the surtax exemption is determined under (a) or (b) above, the additional 6-percent tax under section 1562 does not apply.

3. Election of multiple surtax exemptions by a controlled group of corporations.—Subject to the provisions of section 1562, a controlled group of corporations may elect, with respect to a specified December 31, to have each of its component members claim a separate \$25,000 surtax exemption without having to divide equally or apportion one \$25,000 surtax exemption among all component members.

If the group elects to claim multiple surtax exemptions, each component member must pay an additional tax of 6 percent on its first \$25,000 taxable

income. If only one member of the group has any taxable income, the 6-percent tax does not apply. (Section 1562(b)(1)(A).)

4. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120–L of the life insurance department. Enter the combined tax on line 5(a) of the Form 1120 tax computation schedule. Attach Form 1120–L as a schedule and identify as such.

5. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on such property and the credit which would have been allowed had the actual life been used. (Section 47.) The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

Historical Summary

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This section contains statistics for proprietorships, partnerships, small business corporations, and all corporations for the 10-year period 1959-1968. Tables 9.1-9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally published in *Statistics of Income* for each year, *Business Income Tax Returns* or *Corporation Income Tax Returns*. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

PROPRIETORSHIPS

Table 9.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968

Industrial division and year	Businesses with and without net profit					Businesses with net profit				
	Number of businesses	Business receipts (Thousand dollars)	Deductions		Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions		Net profit (Thousand dollars)
			Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)				Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISION										
1959.....	9,401,309	176,204,711	96,734,139	6,413,832	21,516,876	7,219,608	156,773,137	85,321,989	5,259,949	24,708,501
1960.....	9,749,945	171,257,205	n.a.	7,097,310	21,067,090	7,107,286	151,837,234	n.a.	n.a.	24,269,011
1961.....	9,241,755	170,421,413	84,815,622	6,912,088	22,646,900	7,294,133	151,761,498	84,886,385	5,258,265	25,756,867
1962.....	9,142,586	178,420,483	105,786,276	7,200,760	23,894,781	7,245,222	159,532,121	91,803,383	5,515,500	27,166,780
1963.....	9,135,954	181,551,305	106,411,371	7,338,432	23,770,528	7,074,465	160,069,199	90,913,498	5,484,172	27,435,631
1964.....	9,192,746	188,737,610	109,491,194	7,580,287	25,555,837	7,067,117	169,056,653	95,374,347	5,667,222	29,599,655
1965.....	9,078,466	199,384,594	116,417,236	7,937,307	27,887,417	7,039,112	179,091,107	101,629,688	6,037,455	31,637,317
1966.....	9,089,714	207,446,686	120,090,602	8,313,713	30,030,195	7,036,843	185,335,032	104,029,673	6,311,253	34,054,949
1967.....	9,126,082	211,372,116	120,938,806	8,753,059	30,407,572	6,928,587	188,512,794	104,518,221	6,530,419	34,896,175
1968.....	9,211,613	222,105,222	127,206,770	9,050,068	31,870,535	6,856,896	197,552,082	109,275,642	6,739,184	36,755,091
AGRICULTURE, FORESTRY, AND FISHERIES										
1959.....	3,505,090	27,816,099	5,488,802	3,073,112	2,413,642	2,425,996	22,401,237	4,233,295	2,091,606	4,554,142
1960.....	3,480,195	27,369,780	n.a.	3,137,393	2,997,639	2,392,771	22,354,956	n.a.	n.a.	4,575,683
1961.....	3,487,190	27,914,902	n.a.	3,126,214	3,621,946	2,460,607	23,107,783	n.a.	n.a.	5,135,598
1962.....	3,444,116	30,200,142	17,918,750	3,277,181	3,695,945	2,464,486	24,702,604	13,157,478	2,338,024	5,331,680
1963.....	3,338,081	30,049,997	18,150,600	3,268,940	3,048,031	2,213,676	23,590,596	12,475,535	2,222,997	5,007,600
1964.....	3,477,075	29,532,128	17,203,300	3,378,609	2,998,897	2,133,648	23,299,447	11,825,733	2,284,945	5,154,409
1965.....	3,325,266	32,159,830	18,593,763	3,586,296	3,720,717	2,140,211	26,391,071	13,332,946	2,504,985	5,740,515
1966.....	3,172,739	35,435,823	20,553,384	3,822,428	4,498,417	2,115,570	29,261,178	15,317,263	2,723,678	6,496,998
1967.....	3,195,602	35,271,425	20,291,608	4,070,063	3,770,215	2,015,555	28,129,573	14,330,876	2,801,415	6,088,476
1968.....	3,205,683	37,361,795	22,097,507	4,275,452	3,545,128	1,968,988	29,860,287	15,856,932	2,904,167	6,056,162
MINING										
1959.....	33,641	1,005,283	347,320	93,718	24,607	19,207	775,517	215,924	60,014	105,270
1960.....	33,036	1,501,474	n.a.	134,147	2103,044	19,019	949,996	n.a.	n.a.	115,742
1961.....	35,549	1,209,179	238,465	107,972	212,580	21,702	752,529	183,990	53,074	115,288
1962.....	34,987	987,483	286,453	102,969	213,855	19,025	160,070	160,070	49,300	94,549
1963.....	34,438	1,048,761	245,771	90,292	216,875	21,167	612,570	124,595	40,352	111,250
1964.....	32,147	985,308	185,816	88,906	247,105	19,537	638,720	152,070	38,241	138,289
1965.....	36,378	943,037	202,169	92,016	27,430	20,533	658,625	152,247	48,746	121,754
1966.....	42,676	1,117,131	203,112	100,621	276,120	23,935	655,610	147,311	47,810	122,699
1967.....	45,677	1,323,164	213,515	132,676	256,996	27,480	903,488	155,056	73,174	139,011
1968.....	43,488	1,219,968	267,159	118,096	273,873	22,759	771,051	163,037	56,465	137,240
CONTRACT CONSTRUCTION										
1959.....	646,316	15,719,142	9,821,151	416,350	1,979,608	597,483	14,393,515	8,811,044	355,829	2,097,870
1960.....	655,155	14,741,971	n.a.	457,056	1,888,455	595,941	13,705,620	n.a.	n.a.	2,028,208
1961.....	678,456	14,437,676	8,502,085	403,401	1,997,795	620,000	13,193,818	7,556,132	339,296	2,112,771
1962.....	687,137	15,539,360	9,445,822	415,758	2,108,195	628,881	14,411,599	8,650,822	360,575	2,231,212
1963.....	691,613	16,344,887	9,394,613	464,537	2,170,954	632,049	17,739,090	8,530,603	390,013	2,341,020
1964.....	695,333	17,100,609	10,241,182	463,749	2,334,785	635,341	15,709,045	9,230,189	402,196	2,489,348
1965.....	704,627	19,308,272	11,811,695	495,045	2,685,430	641,593	17,847,914	10,746,825	423,136	2,822,495
1966.....	689,342	19,163,506	11,856,409	535,336	2,733,249	621,090	17,549,570	10,637,718	440,302	2,901,370
1967.....	680,660	18,334,278	10,921,692	548,032	2,750,893	611,280	16,329,979	9,874,535	475,393	2,922,653
1968.....	663,301	19,333,780	11,783,574	546,404	2,886,567	596,502	17,702,083	10,518,563	470,842	3,068,424
MANUFACTURING										
1959.....	186,401	6,726,173	4,071,610	233,137	626,948	150,668	6,119,557	3,695,307	200,766	692,841
1960.....	192,634	6,935,367	n.a.	237,383	645,496	159,805	6,151,372	n.a.	n.a.	725,675
1961.....	194,325	6,599,828	3,985,546	214,480	660,681	157,483	5,870,264	3,468,843	178,222	728,587
1962.....	180,305	6,710,267	4,030,069	216,946	654,001	145,119	5,813,533	3,393,634	180,933	729,649
1963.....	187,398	6,369,127	3,689,212	278,098	677,601	152,282	5,778,576	3,280,502	200,668	765,628
1964.....	185,311	6,708,523	3,894,991	243,219	706,345	147,505	6,108,497	3,522,070	194,686	786,144
1965.....	185,843	7,266,965	4,269,564	274,676	733,958	148,361	6,438,359	3,729,055	224,306	869,584
1966.....	179,649	7,147,493	4,132,813	264,129	872,148	147,462	6,633,254	3,810,335	222,766	958,547
1967.....	164,505	6,472,710	3,728,940	279,090	748,121	127,770	5,573,294	3,081,985	219,724	852,999
1968.....	172,333	6,672,726	3,756,727	279,170	757,474	127,655	5,926,554	3,266,637	221,557	870,491
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
1959.....	283,553	4,644,718	855,371	399,328	553,519	230,881	3,428,054	709,457	312,524	629,667
1960.....	287,661	4,362,621	n.a.	421,731	540,130	233,435	3,784,378	n.a.	n.a.	619,534
1961.....	286,672	4,100,142	904,847	395,346	570,078	230,182	3,431,151	707,593	298,325	666,687
1962.....	283,955	4,241,309	834,279	411,717	642,210	231,482	3,711,428	716,700	321,277	730,785
1963.....	307,103	4,969,278	915,512	499,867	694,347	250,934	4,135,054	687,216	381,393	786,612
1964.....	291,888	4,860,538	909,487	479,181	731,110	238,827	4,210,448	793,091	364,673	844,667
1965.....	296,621	5,526,927	1,193,042	541,025	826,392	247,333	4,903,679	1,035,589	435,595	926,793
1966.....	296,361	5,755,221	1,211,033	521,447	869,302	245,562	4,962,895	1,078,063	396,727	966,554
1967.....	277,307	5,538,856	1,258,718	525,556	812,199	224,390	4,906,150	1,158,014	403,385	932,541
1968.....	285,010	6,174,955	1,322,468	607,306	925,258	229,678	5,349,050	1,123,871	473,368	1,056,310
WHOLESALE AND RETAIL TRADE										
1959.....	1,004,785	92,384,543	70,212,867	1,335,386	5,781,879	1,650,985	82,899,947	62,318,340	1,125,557	6,453,601
1960.....	1,944,759	87,062,497	n.a.	1,294,122	5,454,649	1,578,520	77,677,904	n.a.	n.a.	6,063,866
1961.....	1,942,804	85,639,324	64,129,190	1,225,264	5,579,784	1,568,917	76,427,840	56,712,991	1,010,470	6,194,923
1962.....	1,882,602	88,977,310	66,859,635	1,258,403	5,836,878	1,535,639	80,534,561	59,976,632	1,067,439	6,445,813
1963.....	1,836,746	89,775,198	67,214,690	1,229,788	5,807,485	1,483,457	80,571,901	59,764,939	1,026,317	6,445,688
1964.....	1,963,551	93,454,166	69,835,183	1,248,312	6,293,638	1,496,152	85,447,079	63,425,836	1,060,178	6,937,648
1965.....	1,853,913	97,190,462	72,808,563	1,275,387	6,623,844	1,494,437	88,200,688	65,447,690	1,085,794	7,254,231
1966.....	1,812,872	99,684,065	74,589,575	1,293,571	6,889,526	1,440,062	89,514,664	66,238,628	1,091,688	7,601,516
1967.....	1,840,621	102,629,235	76,636,294	1,335,780	7,061,582	1,462,701	93,119,463	68,911,627	1,126,714	7,815,668
1968.....	1,909,640	106,886,227	79,331,819	1,356,218	7,644,409	1,481,547	96,562,637	70,913,342	1,146,746	8,459,017

Footnotes at end of table.

PROPRIETORSHIPS

Table 9.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968—Continued

Industrial division and year	Businesses with and without net profit					Businesses with net profit				
	Number of businesses	Business receipts (Thousand dollars)	Deductions		Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions		Net profit (Thousand dollars)
			Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)				Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
<u>Wholesale Trade</u>										
1959.....	269,063	19,084,211	15,299,336	225,257	1,169,079	234,208	17,303,663	13,716,478	194,386	1,298,493
1960.....	306,403	17,060,590	n.a.	254,642	1,305,877	261,771	15,340,815	n.a.	n.a.	1,395,990
1961.....	328,130	16,973,390	12,910,653	229,720	1,409,257	276,531	15,384,621	11,562,896	191,997	1,503,539
1962.....	319,131	16,953,449	12,797,126	234,061	1,453,479	270,439	15,779,629	11,803,120	204,176	1,539,636
1963.....	324,392	17,916,959	13,465,276	229,568	1,518,269	275,340	16,702,226	12,446,025	202,375	1,610,665
1964.....	295,908	19,003,445	14,661,801	220,605	1,477,840	251,416	17,762,184	13,589,624	193,457	1,577,255
1965.....	265,320	17,933,837	13,772,522	210,755	1,482,538	225,838	16,209,256	12,220,042	183,782	1,558,274
1966.....	280,547	19,308,132	15,222,169	224,176	1,651,008	230,960	17,622,829	13,359,330	186,787	1,762,971
1967.....	260,145	19,712,467	15,326,383	228,297	1,512,134	216,008	17,659,398	13,533,987	196,672	1,633,184
1968.....	268,392	20,432,113	15,459,021	233,568	1,795,988	228,152	18,736,016	14,027,288	204,773	1,913,358
<u>Retail Trade</u>										
1959.....	1,582,002	66,166,636	49,713,817	965,711	4,122,114	1,288,356	59,176,048	43,998,462	812,488	4,604,463
1960.....	1,547,858	65,438,678	n.a.	946,757	3,868,716	1,242,720	58,095,729	n.a.	n.a.	4,359,951
1961.....	1,563,939	65,157,786	48,524,277	939,192	3,974,775	1,252,290	57,827,965	42,688,313	769,440	4,479,633
1962.....	1,514,774	68,439,778	51,356,872	965,555	4,187,439	1,223,834	61,562,016	45,792,522	814,832	4,684,986
1963.....	1,471,400	69,200,711	51,787,349	956,677	4,121,256	1,176,295	61,476,755	45,556,988	788,718	4,650,397
1964.....	1,529,155	71,972,240	53,329,565	985,515	4,665,095	1,215,509	65,452,315	48,189,207	831,095	5,191,828
1965.....	1,554,097	77,760,046	57,974,961	1,039,476	5,019,098	1,243,194	70,766,802	52,379,740	882,744	5,558,255
1966.....	1,512,557	78,610,283	58,424,410	1,051,213	5,176,801	1,195,436	70,762,122	52,043,951	890,424	5,755,089
1967.....	1,543,999	81,115,999	60,023,866	1,073,929	5,412,338	1,219,032	73,928,192	54,307,877	906,003	6,016,193
1968.....	1,622,676	85,439,751	63,156,453	1,108,087	5,777,688	1,240,449	76,966,571	56,256,231	929,764	6,462,823
<u>Wholesale and Retail Trade not Allocable</u>										
1959.....	158,720	7,138,696	5,199,714	144,418	490,686	128,421	6,420,236	4,603,400	118,683	550,645
1960.....	90,498	4,563,229	n.a.	92,723	280,056	74,029	4,241,360	n.a.	n.a.	307,925
1961.....	50,335	3,508,148	2,694,260	56,352	195,752	40,096	3,215,254	2,461,782	49,033	211,751
1962.....	54,997	3,584,083	2,705,637	58,787	195,910	41,366	3,172,916	2,380,990	48,431	221,191
1963.....	40,954	2,657,528	1,962,065	43,543	167,960	31,822	2,392,920	1,761,926	35,224	183,926
1964.....	38,488	2,478,431	1,843,317	42,192	150,703	29,227	2,232,580	1,647,005	35,626	168,565
1965.....	34,496	1,496,579	1,061,080	25,156	122,208	25,405	1,224,630	841,908	19,268	137,702
1966.....	19,768	1,265,650	942,996	18,182	61,717	13,666	1,129,913	835,347	14,477	83,456
1967.....	36,477	1,800,769	1,286,040	33,554	137,110	27,661	1,531,873	1,068,763	24,039	166,291
1968.....	18,572	964,363	716,345	14,563	70,741	12,946	860,050	629,823	12,204	82,836
FINANCE, INSURANCE, AND REAL ESTATE										
1959.....	446,995	4,406,676	801,085	226,486	1,504,794	373,046	4,131,403	707,279	176,097	1,614,834
1960.....	482,900	5,293,971	n.a.	246,109	1,517,428	396,882	4,883,596	n.a.	n.a.	1,648,940
1961.....	461,649	5,275,142	1,483,145	224,224	1,548,197	379,812	4,854,228	1,306,387	166,383	1,678,067
1962.....	472,674	5,172,284	1,084,764	247,280	1,638,461	391,224	4,780,621	971,875	177,395	1,768,651
1963.....	506,111	5,467,484	1,223,668	249,432	1,781,505	412,396	5,033,077	1,061,641	190,602	1,922,059
1964.....	543,050	6,108,907	1,208,716	293,363	1,978,168	442,584	5,527,666	1,034,497	215,943	2,157,242
1965.....	539,443	7,022,354	1,744,857	295,444	2,150,652	439,036	6,338,837	1,465,876	203,536	2,336,354
1966.....	575,942	6,593,529	1,248,777	327,432	2,151,435	463,544	5,982,464	1,090,510	209,864	2,383,283
1967.....	548,651	6,738,222	1,308,291	277,558	2,242,242	451,660	5,926,747	1,065,975	167,282	2,454,605
1968.....	515,872	7,759,614	1,951,035	275,527	2,501,210	415,438	6,795,800	1,413,912	193,674	2,749,237
SERVICES										
1959.....	1,979,695	23,480,681	4,860,130	1,113,488	8,084,421	1,732,200	22,140,672	4,383,324	921,377	8,469,726
1960.....	1,966,068	23,256,055	n.a.	1,150,549	8,059,667	1,697,209	21,846,645	n.a.	n.a.	8,420,251
1961.....	2,075,689	24,355,060	4,813,444	1,166,927	8,580,176	1,797,608	22,882,767	4,304,598	942,764	8,947,154
1962.....	2,132,751	26,079,027	5,093,628	1,247,634	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	9,724,645
1963.....	2,185,196	27,095,434	5,356,790	1,276,880	9,528,995	1,874,384	25,222,511	4,793,642	1,016,149	9,971,311
1964.....	2,240,321	29,290,178	5,651,938	1,368,862	10,465,517	1,912,323	27,497,183	5,080,763	1,085,104	10,981,852
1965.....	2,207,927	29,788,755	5,723,494	1,369,449	11,007,933	1,887,005	28,146,136	5,154,546	1,106,446	11,503,803
1966.....	2,270,739	31,990,956	6,013,068	1,433,567	11,999,126	1,944,528	30,355,662	5,450,224	1,167,008	12,512,870
1967.....	2,327,684	34,783,754	6,461,733	1,571,603	13,019,978	1,973,250	32,776,970	5,842,357	1,254,014	13,613,896
1968.....	2,390,247	36,547,905	6,642,351	1,585,763	13,645,498	1,996,989	34,457,434	5,990,124	1,267,937	14,307,462
NATURE OF BUSINESS NOT ALLOCABLE										
1959.....	50,333	616,396	325,203	22,887	76,672	39,142	483,235	248,019	16,179	90,550
1960.....	47,568	533,469	n.a.	18,320	56,671	33,304	482,267	n.a.	n.a.	71,212
1961.....	79,421	1,400,160	758,900	48,260	150,913	57,822	1,241,118	648,351	37,383	177,792
1962.....	57,509	513,301	232,876	22,372	93,603	41,940	443,860	194,247	16,581	109,796
1963.....	48,268	431,179	220,287	20,598	71,485	34,120	385,824	194,325	15,688	84,663
1964.....	52,272	697,253	360,581	26,086	94,482	40,700	613,563	310,098	21,256	110,056
1965.....	28,448	177,992	70,089	7,969	45,921	20,603	165,798	64,914	4,911	55,013
1966.....	45,874	510,962	282,431	14,682	93,112	35,090	469,535	253,621	10,810	106,112
1967.....	40,075	280,472	113,475	12,701	59,338	25,501	247,130	97,796	9,313	76,326
1968.....	25,139	148,252	53,630	6,132	38,864	17,340	117,206	29,224	4,428	50,743

¹Excludes estimate for "Agriculture, forestry, and fisheries" which was not prepared for this year.

²Net loss exceeds net profit.

n.a. - Not available.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions			Net profit loss (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	
				Salaries and benefits (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1959	94,936	78,406,671	77,666,643	47,162,367	2,162,722	20,256,274	8,844,708	759,172	71,066,298	69,828,273	42,544,024	1,595,750	17,155,723	9,720,860
1960	94,060	74,307,629	72,896,735	43,441,533	2,083,566	20,422,217	8,366,708	739,428	66,193,449	64,973,866	38,402,311	1,533,015	16,878,834	9,373,280
1961	93,816	74,706,827	73,432,664	44,568,579	2,178,291	19,271,333	8,688,622	727,725	66,352,186	65,127,119	39,105,947	1,575,740	15,942,947	9,756,507
1962	93,961	73,672,672	72,342,784	43,684,378	2,213,291	19,246,984	8,513,013	718,459	65,536,131	64,372,807	38,555,238	1,571,108	15,643,286	9,766,441
1963	94,276	73,276,451	71,762,372	43,676,617	2,267,622	19,262,646	8,668,166	701,660	64,953,784	63,674,634	37,839,310	1,564,086	15,562,488	10,607,899
1964	92,166	74,822,651	73,252,175	42,618,074	2,445,239	20,214,274	9,244,464	694,126	66,665,948	65,332,764	38,096,687	1,646,011	16,197,891	16,727,359
1965	94,215	75,258,659	73,588,344	41,846,201	2,529,645	21,131,182	9,684,822	684,922	67,303,182	66,054,851	37,375,388	1,674,261	16,495,012	11,267,433
1966	92,680	79,776,231	78,153,124	45,451,072	2,764,916	21,115,132	10,445,041	684,742	70,943,664	69,562,449	40,314,941	1,750,649	16,759,117	12,113,897
1967	90,132	80,137,915	78,622,998	43,148,059	3,066,973	23,117,232	10,355,953	661,386	72,420,955	71,027,125	38,027,119	1,824,823	18,112,360	12,760,022
1968	91,500	82,866,710	80,591,744	44,894,179	3,346,110	23,403,558	11,409,163	637,913	74,443,165	73,116,345	37,856,577	1,914,971	19,491,114	13,771,144
AGRICULTURE, FORESTRY, AND FISHERIES														
1959	141,715	4,412,813	4,307,393	1,229,814	311,464	2,282,094	589,441	107,350	3,637,415	3,548,103	972,220	226,558	1,087,795	750,842
1960	136,366	4,454,405	4,392,668	1,198,314	330,789	2,370,762	545,940	103,571	3,617,140	3,538,569	910,009	235,918	1,072,279	728,594
1961	136,532	4,711,307	4,609,720	1,197,051	345,647	2,598,816	604,793	103,746	3,882,868	3,802,428	1,122,000	254,080	1,125,751	784,410
1962	133,647	5,076,973	4,982,847	2,684,585	333,887	1,262,895	655,206	91,664	4,214,854	4,144,864	2,258,459	287,758	888,946	834,361
1963	130,420	4,806,591	4,689,503	2,890,338	324,641	1,010,694	566,518	95,820	3,898,547	3,808,028	2,118,024	237,222	718,822	755,894
1964	130,359	5,027,854	4,924,185	2,848,224	359,424	1,269,178	611,023	95,018	4,037,501	3,958,738	2,055,436	252,020	855,034	845,066
1965	127,782	5,141,160	5,023,893	3,125,755	370,825	967,663	676,917	92,417	4,283,259	4,189,628	2,233,572	289,904	954,571	915,884
1966	125,101	5,412,976	5,268,600	3,183,827	399,554	1,079,285	750,310	93,143	4,535,213	4,432,187	2,483,384	289,068	765,821	946,044
1967	124,633	5,612,519	5,449,694	3,394,643	1,183,698	933,453	807,726	87,726	4,545,529	4,404,165	2,503,734	297,916	791,557	910,332
1968	130,759	5,515,537	5,344,034	3,196,750	1,374,173	634,000	634,000	86,557	4,566,027	4,453,441	2,503,300	307,001	805,001	945,511
MINING														
1959	13,201	986,937	956,746	462,503	91,315	407,340	25,719	7,921	733,595	721,898	319,000	55,510	245,032	113,083
1960	13,648	1,048,388	1,006,936	487,924	103,367	459,813	14,816	8,400	743,072	731,356	310,356	54,997	238,375	115,343
1961	13,939	1,018,877	984,842	565,279	99,763	362,640	18,225	8,903	785,383	767,011	407,032	64,235	206,466	111,670
1962	14,046	944,894	922,381	500,135	83,941	364,099	17,763	8,944	734,356	691,641	336,382	53,666	211,605	112,401
1963	14,150	935,143	893,581	484,560	78,717	381,363	19,497	8,747	726,403	697,644	336,735	52,092	217,925	117,651
1964	14,432	1,027,921	976,134	484,314	79,690	490,564	22,953	8,871	836,461	802,270	391,076	94,589	283,527	144,649
1965	14,902	1,200,931	1,165,822	566,260	74,980	591,219	113,093	8,449	903,981	868,410	467,113	90,330	278,362	138,196
1966	13,238	939,833	882,368	490,749	72,664	386,954	110,534	7,853	721,363	677,340	312,253	42,349	222,145	144,821
1967	13,263	1,110,835	1,045,433	473,729	83,944	482,893	65,219	8,091	863,793	820,455	330,863	56,916	267,950	208,062
1968	13,227	1,035,817	970,425	416,913	80,589	465,307	72,866	7,212	831,494	783,873	294,240	56,426	237,141	193,076
CONTRACT CONSTRUCTION														
1959	67,130	7,874,934	7,788,135	5,599,971	234,251	1,367,872	712,840	57,481	6,772,682	6,710,360	4,678,019	166,188	1,124,537	803,038
1960	62,451	6,663,365	6,583,633	5,587,492	168,022	1,270,066	637,785	52,944	5,712,514	5,642,037	3,821,513	136,189	1,041,279	713,533
1961	58,290	7,303,350	7,432,568	5,767,076	880,617	690,280	51,860	49,019	6,251,381	6,194,153	4,048,183	134,619	698,296	770,289
1962	58,164	6,877,933	6,804,981	5,284,785	153,763	845,236	594,149	49,019	5,850,327	5,791,860	4,376,880	112,371	661,265	689,811
1963	60,408	6,971,722	6,894,915	5,280,665	138,624	927,945	624,528	50,647	5,931,864	5,875,427	4,378,549	107,912	711,666	733,442
1964	57,298	6,685,456	6,616,175	5,026,633	144,228	832,969	681,596	48,178	5,868,716	5,815,312	4,325,116	117,138	675,116	731,346
1965	58,481	7,092,010	7,003,491	5,020,313	142,726	1,022,587	676,384	47,271	6,183,111	6,108,872	4,474,274	118,702	826,134	764,398
1966	56,115	7,865,466	7,771,396	6,115,338	139,585	846,994	763,488	47,090	7,017,953	6,939,728	5,363,452	118,622	700,260	835,240
1967	52,342	7,256,095	7,129,626	5,372,941	138,946	1,042,668	741,540	43,428	6,468,475	6,304,120	4,681,637	116,968	758,320	811,150
1968	49,688	7,475,564	7,365,160	5,551,639	189,063	1,044,114	800,748	44,403	6,553,507	6,469,468	4,758,037	105,490	760,770	899,101
MANUFACTURING														
1959	47,869	7,756,708	7,702,613	5,335,364	172,564	1,599,097	649,693	38,681	7,037,923	6,991,887	4,793,335	147,781	1,396,862	699,945
1960	47,183	7,424,192	7,372,219	5,050,843	167,129	1,603,946	602,274	37,898	6,606,613	6,567,029	4,440,512	138,504	1,366,465	663,127
1961	44,462	6,896,121	6,845,687	5,011,037	151,271	1,156,699	567,114	34,969	6,107,450	6,063,476	4,378,131	126,423	1,264,499	626,405
1962	43,691	6,767,933	6,651,967	4,870,420	141,380	1,036,463	544,927	35,119	6,037,435	5,955,113	4,338,840	115,598	1,234,534	595,125
1963	39,368	6,155,987	6,106,914	4,462,866	128,456	1,021,600	543,063	32,342	5,910,133	5,847,068	4,358,720	107,092	874,131	582,170
1964	40,411	6,591,833	6,542,733	4,816,099	146,549	1,026,068	608,277	32,376	6,021,888	6,018,885	4,380,628	124,118	908,031	648,887
1965	36,566	5,684,562	5,593,362	3,953,266	123,645	1,099,428	599,389	29,332	5,284,424	5,267,616	3,597,616	108,577	874,545	623,704
1966	36,544	6,644,233	6,576,860	4,731,931	104,931	1,044,948	617,142	29,018	5,959,338	5,908,608	3,888,168	112,565	897,451	675,292
1967	34,486	5,697,229	5,640,608	3,982,280	130,422	1,033,648	561,143	27,316	5,137,048	5,088,538	3,558,108	114,462	807,432	621,646
1968	32,465	5,584,083	5,530,670	3,825,781	168,801	1,043,136	544,507	25,643	4,980,781	4,937,144	3,388,500	113,567	803,578	603,336

Footnotes at end of table.

PARTNERSHIPS

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968—Continued

Industrial division and year	Partnerships with and without net profit										Partnerships with net profit			
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deductions		Net profit (less losses) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Other deduction (Thousand dollars)	Net profit (Thousand dollars)
					Depreciation (Thousand dollars)	Other deductions (Thousand dollars)								
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1959.....	17,623	1,119,413	1,105,930	277,601	75,029	635,337	131,646	13,817	991,347	979,255	236,774	62,502	546,387	145,754
1960.....	17,638	1,013,882	1,000,332	198,500	76,160	601,296	128,926	13,786	898,273	887,812	199,511	62,357	521,528	164,877
1961.....	18,100	1,186,641	1,166,703	667,198	74,601	292,653	146,189	14,490	1,050,884	1,037,884	587,466	61,640	243,866	157,417
1962.....	17,032	1,007,149	995,355	545,769	65,986	271,691	124,303	13,046	876,471	866,826	461,403	55,431	220,579	134,058
1963.....	16,640	1,137,189	1,121,786	619,613	68,887	306,118	143,171	12,945	950,772	938,721	493,785	54,119	244,516	158,352
1964.....	16,437	1,093,282	1,081,117	590,668	71,330	289,982	141,302	12,789	937,494	928,009	488,077	57,007	238,762	157,648
1965.....	17,779	1,338,184	1,315,036	696,637	77,091	417,661	146,795	11,666	1,166,629	1,146,668	602,464	62,815	330,193	176,957
1966.....	15,484	1,271,169	1,238,141	750,136	82,495	293,274	134,264	11,821	1,070,652	1,040,556	654,078	65,351	228,256	174,901
1967.....	15,236	1,336,826	1,310,437	818,577	83,792	292,284	142,173	11,550	1,147,420	1,125,833	670,388	66,074	236,557	174,601
1968.....	15,204	1,254,433	1,230,427	690,112	78,007	343,401	136,421	11,447	1,042,986	1,020,346	551,299	55,357	261,114	172,144
WHOLESALE AND RETAIL TRADE														
1959.....	303,822	42,073,880	41,659,842	32,416,175	434,826	6,693,767	2,520,112	253,244	38,848,311	38,475,953	29,856,004	383,803	5,925,216	2,683,290
1960.....	291,053	39,414,044	39,042,593	30,252,983	409,732	6,466,969	2,200,370	236,575	35,247,107	34,869,091	27,298,314	349,403	5,936,231	2,438,219
1961.....	277,567	37,765,940	37,389,202	28,607,128	394,477	6,280,348	2,204,007	226,759	34,186,413	33,864,093	25,817,177	340,220	5,644,466	2,383,723
1962.....	267,603	36,463,635	36,086,084	27,921,810	371,143	6,072,066	2,198,035	213,602	33,890,482	33,571,712	25,356,344	321,897	5,334,687	2,334,424
1963.....	256,601	35,874,352	35,476,968	27,169,880	364,383	6,182,376	2,137,413	207,737	32,671,985	32,308,250	24,682,147	313,043	5,346,363	2,327,456
1964.....	248,725	35,654,624	35,286,150	26,811,708	363,001	6,232,346	2,257,608	202,550	32,594,549	32,240,257	24,348,928	314,366	5,451,650	2,311,155
1965.....	235,322	34,798,220	34,373,613	26,597,586	348,965	6,095,603	2,216,143	191,961	31,922,463	31,569,125	23,882,284	305,027	5,378,671	2,306,431
1966.....	231,254	35,833,669	35,425,438	27,182,266	360,915	6,042,850	186,870	186,870	32,716,991	32,341,930	24,718,229	314,458	5,272,970	2,445,334
1967.....	220,700	34,867,991	34,448,298	26,961,657	357,838	6,182,507	2,265,989	177,831	31,797,024	31,416,874	23,680,149	305,904	5,395,249	2,425,722
1968.....	209,144	34,800,436	34,432,468	25,991,394	350,485	6,178,296	2,279,827	169,448	31,915,335	31,476,034	23,682,140	298,373	5,371,767	2,444,655
WHOLESALE TRADE														
1959.....	50,456	14,693,198	14,564,794	12,105,900	111,833	1,774,914	760,551	42,017	13,818,440	13,702,947	11,375,316	98,289	1,600,321	744,454
1960.....	40,572	12,854,768	12,711,942	10,618,177	95,028	1,554,760	586,757	34,392	11,860,627	11,732,368	9,742,828	82,816	1,382,487	627,562
1961.....	41,990	12,945,796	12,842,911	10,591,842	93,514	1,637,631	602,757	34,699	11,644,394	11,504,851	9,742,828	82,755	1,485,471	632,840
1962.....	40,960	12,477,567	12,356,676	10,135,081	81,754	1,670,672	573,666	33,555	11,359,743	11,209,057	9,342,481	78,744	1,478,254	611,264
1963.....	43,498	12,365,831	12,245,849	10,662,946	90,433	1,600,528	511,924	35,163	11,375,699	11,205,428	9,227,570	77,995	1,416,441	653,693
1964.....	36,098	11,837,339	11,718,264	9,604,034	89,788	1,551,316	592,221	30,607	10,944,669	10,836,095	8,847,346	78,780	1,387,153	631,390
1965.....	31,633	11,006,021	10,878,598	9,009,826	79,065	1,503,912	547,538	26,281	10,193,029	10,080,687	8,317,944	68,705	1,230,168	576,162
1966.....	29,179	11,251,240	11,142,439	9,379,580	78,821	1,287,308	505,531	23,646	10,398,054	10,300,080	8,631,682	70,538	1,158,497	537,337
1967.....	31,641	10,928,951	10,796,692	8,873,276	87,747	1,409,931	537,997	25,643	10,095,767	9,974,362	8,172,013	76,991	1,255,552	591,611
1968.....	32,163	11,052,574	10,976,571	9,065,485	82,410	1,440,145	556,434	25,121	10,245,094	10,149,522	8,299,627	72,770	1,278,272	594,023
RETAIL TRADE														
1959.....	241,170	25,143,176	24,882,099	18,610,526	295,728	4,545,147	1,691,775	200,611	22,933,689	22,700,007	16,893,144	260,770	3,983,336	1,796,234
1960.....	238,451	25,040,435	24,786,856	18,484,372	292,453	4,651,630	1,611,980	195,737	22,423,898	22,197,029	16,456,267	250,913	3,987,045	1,731,672
1961.....	228,775	23,662,652	23,420,711	17,171,502	286,873	4,690,864	1,553,413	186,388	21,199,941	20,985,097	15,304,742	245,048	3,972,104	1,678,047
1962.....	220,585	23,479,010	23,226,584	17,041,669	268,542	4,604,760	1,564,099	179,328	21,323,169	21,095,472	15,432,486	230,736	3,984,371	1,675,576
1963.....	211,819	23,371,493	23,088,734	17,004,699	272,657	4,599,366	1,534,831	171,625	21,168,642	20,915,916	15,356,399	234,668	3,968,861	1,665,714
1964.....	208,969	23,356,444	23,102,573	16,860,622	267,438	4,591,927	1,636,457	169,810	21,214,968	20,988,209	15,248,090	231,044	3,993,177	1,746,757
1965.....	202,164	23,505,215	23,244,161	16,902,427	266,725	4,681,914	1,654,149	164,616	21,502,886	21,264,530	15,400,232	233,421	4,024,299	1,764,734
1966.....	246,285	24,285,701	23,987,498	17,595,516	278,139	4,695,168	1,674,878	161,464	22,040,941	21,771,932	15,898,186	245,464	4,062,653	1,839,360
1967.....	186,629	23,576,535	23,294,355	16,925,274	265,885	4,702,112	1,683,664	150,229	21,381,499	21,163,693	15,276,319	225,784	4,071,655	1,807,741
1968.....	174,763	23,138,280	22,739,597	16,603,548	262,773	4,643,889	1,688,090	139,552	21,037,716	20,836,803	15,019,018	220,541	4,015,797	1,813,360
WHOLESALE AND RETAIL TRADE NOT ALLOCABLE														
1959.....	12,196	2,237,506	2,212,969	1,699,749	27,265	373,706	136,786	10,616	2,096,184	2,072,999	1,587,459	24,764	341,359	142,602
1960.....	12,030	1,520,901	1,503,725	1,150,434	18,301	211,920	91,637	9,446	1,377,642	1,361,850	1,036,365	15,594	226,699	98,984
1961.....	6,842	1,127,512	1,112,660	843,784	14,090	260,801	67,377	5,672	1,042,078	1,032,145	761,994	12,417	186,831	72,836
1962.....	5,948	1,007,058	996,824	745,065	12,853	187,684	61,456	4,979	937,690	927,680	690,377	11,767	167,584	67,584
1963.....	1,284	137,028	136,325	102,235	1,493	23,042	10,258	949	128,244	127,576	95,178	1,380	21,087	10,599
1964.....	3,658	470,841	465,382	347,072	5,775	89,064	28,930	2,733	419,972	415,953	311,692	4,542	70,730	33,008
1965.....	1,476	293,054	290,324	185,327	3,175	50,117	14,435	1,071	226,548	223,038	164,058	2,901	44,204	15,385
1966.....	2,271	298,128	295,721	207,110	3,955	60,374	26,689	1,759	271,096	269,918	188,361	3,456	51,820	28,359
1967.....	2,610	362,105	357,851	263,107	4,266	70,464	31,343	1,959	319,758	317,717	231,717	3,329	58,142	26,370
1968.....	2,399	519,232	510,140	383,831	5,802	94,256	35,343	1,975	492,725	489,729	363,295	5,462	86,998	37,070

Footnotes at end of table.

PARTNERSHIPS

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968—Continued

Industrial division and year	Partnerships with and without net profit										Partnerships with net profit				
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deductions			Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deductions		
					Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	(6)						Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	(12)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
FINANCE, INSURANCE, AND REAL ESTATE															
1959.....	185,173	4,745,143	4,217,032	194,699	444,978	2,904,361	1,201,105	137,648	4,201,251	3,732,150	172,101	284,384	2,336,285	1,319,481	
1960.....	202,659	5,459,220	4,901,991	142,333	473,777	2,988,315	1,697,795	143,766	4,151,426	3,732,150	172,101	284,384	2,296,679	1,236,028	
1961.....	223,400	5,564,292	4,975,893	221,550	689,461	3,700,827	952,454	155,366	4,883,009	4,384,571	205,117	371,806	2,403,740	1,441,340	
1962.....	233,516	6,121,802	5,468,656	380,421	741,931	4,067,437	931,617	155,366	4,883,009	4,384,571	205,117	371,806	2,403,740	1,441,340	
1963.....	246,407	6,935,414	6,185,466	720,803	891,598	4,470,812	852,201	159,966	5,417,259	4,790,057	632,145	431,183	2,802,423	1,542,612	
1964.....	248,987	7,581,063	6,845,420	826,559	959,359	4,817,934	983,111	158,500	5,959,467	5,330,288	716,376	456,495	3,076,061	1,713,027	
1965.....	268,563	8,376,031	7,743,442	786,224	1,131,074	5,478,519	980,204	164,279	6,341,078	5,816,565	730,308	490,570	3,331,237	1,780,263	
1966.....	274,730	9,130,915	8,133,920	404,087	1,295,321	6,309,850	1,121,657	167,827	6,783,328	5,932,080	314,771	553,432	3,332,402	2,092,523	
1967.....	298,241	10,090,078	9,397,480	503,621	1,488,744	7,603,869	1,067,844	177,457	5,055,989	4,959,116	425,708	655,775	4,701,119	2,919,331	
SERVICES															
1959.....	160,468	9,166,991	8,043,783	1,566,623	328,465	4,308,312	2,963,991	134,487	8,538,793	8,437,534	1,411,487	252,631	3,804,772	3,069,883	
1960.....	159,360	9,445,464	8,281,292	1,483,675	354,800	4,551,437	3,055,552	131,521	8,765,888	8,627,767	1,331,103	259,168	4,001,404	3,166,213	
1961.....	171,278	10,109,802	9,485,284	1,494,027	364,684	4,736,214	3,311,877	139,851	9,324,228	9,214,724	1,323,503	269,316	4,303,593	3,447,816	
1962.....	166,737	10,517,086	10,380,375	1,461,501	373,265	5,288,676	3,393,644	136,589	9,678,750	9,565,796	1,266,147	265,278	4,601,260	3,542,015	
1963.....	171,994	11,267,660	11,106,307	1,776,047	422,310	5,357,321	3,709,982	138,845	10,355,353	10,214,248	1,541,176	292,574	4,667,490	3,853,713	
1964.....	166,678	11,767,574	11,608,635	1,605,868	394,412	5,703,266	4,064,028	135,465	10,898,269	10,767,133	1,418,628	285,167	4,777,323	4,217,151	
1965.....	168,830	12,632,444	12,442,300	1,554,506	430,320	6,245,305	4,402,118	137,774	11,769,503	11,624,624	1,387,746	316,525	5,516,781	4,560,001	
1966.....	172,384	13,842,861	13,659,823	2,365,366	442,327	5,910,738	4,324,450	141,903	12,907,018	12,745,224	2,194,747	315,772	5,516,781	4,560,001	
1967.....	167,697	13,600,746	13,743,898	2,660,577	498,048	6,387,524	5,314,597	134,469	13,429,786	13,714,287	2,141,643	328,289	5,400,037	5,002,417	
1968.....	176,176	16,463,749	16,116,245	2,780,446	545,349	7,311,793	5,865,150	142,108	15,477,451	15,075,246	321,403	371,229	6,944,884	6,039,431	
NATURE OF BUSINESS NOT ALLOCABLE															
1959.....	12,265	269,152	265,105	119,627	9,830	98,134	41,561	8,543	244,321	241,133	103,210	6,393	78,837	56,431	
1960.....	8,242	145,764	141,298	39,469	3,680	60,673	41,947	5,775	126,944	122,584	29,256	2,791	46,544	48,353	
1961.....	5,120	97,831	96,987	32,318	2,392	33,068	30,053	3,432	88,416	87,204	27,115	1,961	27,082	32,258	
1962.....	1,577	18,120	17,948	8,538	459	5,641	3,482	889	15,517	15,435	7,614	313	3,072	4,518	
1963.....	1,179	10,005	9,802	1,427	71	6,736	1,771	811	9,294	9,107	1,427	40	1,334	6,453	
1964.....	1,413	28,493	26,571	12,912	977	6,128	5,476	913	23,945	22,088	10,103	423	6,594	6,825	
1965.....	5,546	128,714	122,982	57,385	5,534	44,438	21,357	3,610	109,545	103,950	43,988	4,524	36,733	30,300	
1966.....	3,998	90,693	86,602	28,584	1,346	42,065	18,698	2,735	83,587	82,222	27,774	994	25,345	28,824	
1967.....	5,115	124,809	122,288	59,608	3,637	42,158	19,406	3,158	111,689	107,603	52,532	3,042	31,136	24,179	
1968.....	1,824	37,172	35,390	12,445	788	13,974	9,165	907	33,855	33,567	12,414	406	9,311	11,113	

Net loss exceeds net profit.

NOTE: Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.3—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968

Industrial division and year	Returns with and without net income						Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Taxes (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Taxes (Thousand dollars)	Net income (Thousand dollars)
ALL INDUSTRIAL DIVISIONS														
1959.....	71,140	19,139,731	18,858,064	14,346,693	295,201	286,740	395,299	46,037	17,749,083	17,382,947	n.a.	n.a.	n.a.	335,298
1960.....	90,421	23,417,799	22,946,017	17,275,261	382,341	362,284	524,447	56,123	21,253,736	20,774,781	13,021,184	250,436	259,523	678,476
1961.....	106,048	26,175,449	25,593,550	21,493,296	442,765	520,955	707,097	78,939	28,222,474	27,337,369	n.a.	n.a.	n.a.	904,377
1962.....	123,666	29,608,701	29,108,623	24,882,384	505,476	670,234	799,453	88,064	31,088,379	30,421,380	20,140,322	394,799	513,737	1,051,326
1963.....	139,112	35,085,133	34,285,587	29,017,749	703,433	739,063	1,040,197	102,385	33,088,379	32,421,380	23,999,523	490,050	579,072	1,490,342
1964.....	157,855	40,112,212	39,292,010	33,476,283	792,892	872,119	1,447,837	115,475	39,842,734	38,382,811	24,364,400	564,789	n.a.	1,769,489
1965.....	173,410	46,442,511	45,433,118	36,378,051	892,452	931,839	1,455,084	118,374	41,935,993	41,032,433	n.a.	627,324	n.a.	2,232,453
1966.....	181,851	50,909,933	49,838,410	36,378,051	892,452	931,839	1,455,084	118,374	41,935,993	41,032,433	n.a.	627,324	n.a.	2,232,453
1967.....	200,784	56,752,764	55,742,555	40,805,087	1,006,408	1,073,958	1,853,187	130,038	47,412,067	46,580,280	34,009,977	705,507	n.a.	2,435,437
1968.....	217,134	61,765,015	60,457,277	43,976,948	1,070,015	1,143,429	1,947,535	142,516	52,735,257	51,075,457	37,523,877	776,613	n.a.	2,435,437
AGRICULTURE, FORESTRY, AND FISHERIES														
1959.....	1,485	177,211	168,017	117,373	11,767	4,264	1,483	639	176,953	170,420	n.a.	n.a.	n.a.	13,955
1960.....	2,368	376,213	359,977	234,720	18,517	7,079	1,707	1,231	381,134	370,420	195,833	9,289	4,062	20,755
1961.....	3,567	546,707	520,513	421,365	23,511	12,147	11,066	1,734	448,259	428,308	n.a.	14,413	n.a.	33,936
1962.....	4,106	630,384	592,735	421,365	31,053	12,147	11,066	2,207	624,343	582,870	439,229	18,834	n.a.	56,696
1963.....	4,988	817,384	807,166	606,047	36,492	15,028	16,892	2,320	824,343	806,334	501,384	22,928	9,118	60,244
1964.....	6,144	762,448	728,521	495,058	46,265	19,241	1,797	3,106	823,743	806,334	501,384	32,659	11,075	42,557
1965.....	8,839	1,119,636	1,074,876	796,679	54,330	27,384	28,141	3,772	973,549	906,280	n.a.	32,659	n.a.	82,216
1966.....	7,427	1,237,971	1,183,624	816,834	64,464	33,677	30,837	4,207	927,588	883,333	n.a.	44,310	n.a.	45,889
1967.....	8,516	1,455,434	1,372,674	931,749	83,404	33,677	30,837	4,676	973,549	906,280	587,129	45,889	n.a.	92,363
1968.....	8,579	1,265,102	1,196,337	842,713	71,516	36,146	18,607	4,430	960,727	912,086	623,771	41,819	24,401	85,411
MINING														
1959.....	832	130,206	126,259	83,784	10,291	2,722	261	457	131,172	127,497	n.a.	n.a.	n.a.	10,634
1960.....	1,009	225,075	217,231	141,979	18,545	5,411	4,174	531	234,020	244,338	115,664	13,182	3,728	17,048
1961.....	1,277	318,687	302,327	191,557	18,387	4,853	13,900	693	324,020	319,363	n.a.	13,636	n.a.	39,320
1962.....	1,482	205,495	199,152	131,557	15,981	4,653	25,001	887	228,876	199,363	122,954	10,867	5,169	n.a.
1963.....	1,550	275,214	244,808	158,384	14,435	6,225	25,001	843	228,876	199,363	122,954	10,867	n.a.	39,320
1964.....	1,606	302,685	289,479	185,731	21,979	8,712	6,791	999	333,516	324,025	129,895	15,527	6,701	21,770
1965.....	1,912	422,073	412,351	259,154	27,013	10,742	20,769	1,172	342,389	334,033	n.a.	22,655	n.a.	40,632
1966.....	2,227	773,034	741,000	563,624	44,444	17,725	20,769	1,172	527,689	507,724	n.a.	27,428	n.a.	48,855
1967.....	1,876	409,580	387,937	241,351	25,634	11,569	22,021	1,165	332,091	315,354	184,868	17,763	n.a.	34,112
1968.....	2,075	388,149	372,552	204,594	26,596	12,824	21,447	1,307	322,744	307,792	155,353	22,404	11,137	33,977
CONTRACT CONSTRUCTION														
1959.....	6,137	1,859,791	1,848,947	1,532,424	27,457	27,027	33,777	3,948	1,568,418	1,555,161	1,215,017	n.a.	n.a.	53,182
1960.....	8,290	2,185,466	2,167,244	1,739,473	33,012	35,434	27,352	5,197	1,568,418	1,555,161	1,215,017	23,973	25,216	57,551
1961.....	10,229	2,611,715	2,581,212	2,075,232	41,461	n.a.	42,459	6,313	2,015,334	1,990,142	n.a.	27,900	n.a.	75,995
1962.....	12,289	3,117,909	3,087,532	2,475,289	48,969	58,106	83,132	8,256	2,551,794	2,533,472	n.a.	36,490	53,907	104,033
1963.....	13,031	3,354,909	3,324,259	2,639,357	53,828	72,164	95,474	9,218	3,416,022	3,387,362	1,964,359	38,490	53,907	104,033
1964.....	14,901	4,110,290	4,074,180	3,225,388	61,613	77,990	111,054	9,904	3,416,022	3,387,362	2,682,093	49,645	62,265	144,022
1965.....	18,000	5,317,183	5,262,109	4,159,998	86,505	103,066	176,623	12,774	4,475,729	4,435,637	2,682,093	71,179	n.a.	222,880
1966.....	17,603	5,299,487	5,204,759	4,214,391	75,863	102,985	160,119	12,105	4,475,729	4,435,637	n.a.	71,179	n.a.	196,365
1967.....	22,368	6,673,989	6,611,212	5,283,027	101,047	125,858	211,337	14,256	5,538,329	5,486,776	4,364,764	73,287	n.a.	267,801
1968.....	20,882	6,728,252	6,656,281	5,243,438	110,950	136,468	239,786	14,120	5,676,874	5,620,928	4,399,075	91,566	112,558	281,463
MANUFACTURING														
1959.....	11,849	4,156,795	4,120,766	3,121,071	74,225	66,501	107,795	8,016	3,555,514	3,520,595	n.a.	n.a.	n.a.	152,706
1960.....	14,240	4,549,450	4,506,728	3,239,620	85,147	87,893	102,991	8,970	3,555,514	3,520,595	2,503,613	61,016	60,728	161,299
1961.....	15,776	5,290,295	5,230,566	3,960,299	96,299	n.a.	136,234	10,775	4,444,637	4,392,235	n.a.	74,111	n.a.	201,219
1962.....	18,152	5,664,272	5,605,105	4,082,706	105,365	111,669	152,346	11,740	5,190,996	5,136,882	n.a.	90,714	n.a.	263,269
1963.....	19,607	6,904,268	6,831,413	5,077,924	127,933	143,228	173,157	12,925	5,590,996	5,536,882	4,088,684	90,714	110,555	263,269
1964.....	21,659	7,976,416	7,901,104	5,890,743	140,671	164,200	285,471	15,236	6,463,840	6,396,296	4,656,151	110,149	135,602	351,577
1965.....	22,534	8,299,482	8,123,715	5,787,809	166,221	243,903	359,143	15,511	7,192,611	7,107,755	n.a.	132,746	n.a.	469,019
1966.....	21,737	9,421,868	9,323,502	6,816,371	168,593	193,963	476,177	14,666	7,898,611	7,830,533	n.a.	126,985	n.a.	580,092
1967.....	24,568	10,631,459	10,491,059	7,650,516	208,066	225,625	379,796	17,482	9,254,934	9,135,364	6,575,884	167,994	n.a.	609,179
1968.....	25,951	10,808,629	10,690,081	7,846,644	211,689	222,180	464,186	17,578	9,255,467	9,179,908	6,715,241	160,948	175,527	560,841

Footnotes at end of table.

Table 9.3—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968—Continued

Industrial division and year	Returns with and without net income						Returns with net income					
	Number of returns	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Net sales and operating (thousand dollars)	Depreciation (thousand dollars)	Taxes (thousand dollars)	Net income (thousand dollars)	Number of returns	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Net sales and operating (thousand dollars)	Depreciation (thousand dollars)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
1959.....	2,510	416,306	409,146	257,146	24,371	17,140	10,233	1,764	10,233	10,233	10,233	10,233
1960.....	2,748	494,326	476,126	282,459	33,081	21,522	15,067	1,756	15,067	15,067	15,067	15,067
1961.....	4,109	624,014	611,364	381,854	31,836	n.a.	50,931	4,458	50,931	50,931	50,931	50,931
1962.....	4,802	778,600	764,854	471,180	38,249	32,899	49,837	2,910	49,837	49,837	49,837	49,837
1963.....	5,734	906,700	886,180	561,925	56,249	41,036	79,173	3,572	79,173	79,173	79,173	79,173
1964.....	5,134	1,080,688	1,064,138	681,036	57,479	49,052	41,150	3,256	41,150	41,150	41,150	41,150
1965.....	5,132	1,173,673	1,147,357	749,129	60,385	43,136	46,078	4,114	46,078	46,078	46,078	46,078
1966.....	5,097	1,295,889	1,276,304	718,229	80,815	52,420	46,211	4,621	46,211	46,211	46,211	46,211
1967.....	5,598	1,563,641	1,534,057	780,323	80,787	51,640	78,152	5,715	78,152	78,152	78,152	78,152
1968.....	10,009	1,764,064	1,731,667	1,079,802	102,033	77,361	70,264	5,125	70,264	70,264	70,264	70,264
1959.....	31,010	11,150,330	11,041,806	8,700,746	41,361	128,811	154,724	21,140	154,724	154,724	154,724	154,724
1960.....	39,563	13,842,943	13,676,000	10,799,784	110,418	132,037	151,833	25,171	151,833	151,833	151,833	151,833
1961.....	43,422	16,436,503	16,257,606	12,420,184	124,402	n.a.	211,001	27,084	211,001	211,001	211,001	211,001
1962.....	51,941	19,971,030	19,711,110	12,944,061	158,176	221,454	321,989	34,096	321,989	321,989	321,989	321,989
1963.....	57,985	19,433,793	19,164,576	13,783,761	176,400	224,530	320,001	39,212	320,001	320,001	320,001	320,001
1964.....	63,423	22,837,820	22,556,431	17,455,117	204,445	298,751	444,700	43,438	444,700	444,700	444,700	444,700
1965.....	68,134	25,904,268	25,545,434	19,328,573	220,009	305,444	540,257	47,775	540,257	540,257	540,257	540,257
1966.....	72,953	27,184,692	26,797,735	20,705,044	241,172	351,785	622,074	47,850	622,074	622,074	622,074	622,074
1967.....	76,929	29,303,021	29,040,032	22,935,191	273,152	428,504	710,559	52,362	710,559	710,559	710,559	710,559
1968.....	81,979	33,881,190	33,440,597	25,629,360	273,505	433,578	803,234	55,441	803,234	803,234	803,234	803,234
1959.....	9,182	5,014,472	4,979,031	4,135,106	31,941	51,927	72,204	1,900	72,204	72,204	72,204	72,204
1960.....	11,637	6,400,030	6,358,562	5,355,443	36,179	62,348	87,729	8,477	87,729	87,729	87,729	87,729
1961.....	13,189	7,431,336	7,311,054	n.a.	42,135	n.a.	57,659	5,625	57,659	57,659	57,659	57,659
1962.....	14,868	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10,307	n.a.	n.a.	n.a.	n.a.
1963.....	17,403	7,884,824	7,704,455	6,276,626	55,306	119,301	144,262	12,628	144,262	144,262	144,262	144,262
1964.....	18,765	10,090,163	9,888,315	8,162,204	65,436	117,393	202,135	13,254	202,135	202,135	202,135	202,135
1965.....	19,083	10,730,281	10,604,457	8,782,179	82,951	94,804	224,041	14,503	224,041	224,041	224,041	224,041
1966.....	21,068	11,835,426	11,702,078	9,466,421	80,000	134,102	300,620	15,289	300,620	300,620	300,620	300,620
1967.....	20,809	12,138,518	11,996,803	9,600,138	84,186	133,321	271,808	15,000	271,808	271,808	271,808	271,808
1968.....	23,358	14,668,441	14,447,438	11,709,426	93,170	152,225	331,705	17,402	331,705	331,705	331,705	331,705
1959.....	20,310	5,448,169	5,376,824	4,039,395	53,453	62,498	67,607	12,772	67,607	67,607	67,607	67,607
1960.....	24,650	6,748,797	6,695,063	5,148,067	67,304	79,341	96,739	15,132	96,739	96,739	96,739	96,739
1961.....	27,472	7,531,220	7,432,748	n.a.	77,881	n.a.	102,355	18,995	102,355	102,355	102,355	102,355
1962.....	34,902	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25,457	n.a.	n.a.	n.a.	n.a.
1963.....	38,868	11,140,331	10,952,089	8,200,178	116,290	128,037	147,517	25,977	147,517	147,517	147,517	147,517
1964.....	43,583	12,403,091	12,244,957	9,435,471	135,282	177,087	232,420	29,146	232,420	232,420	232,420	232,420
1965.....	47,721	14,700,495	14,444,126	10,792,761	145,783	203,234	270,648	32,394	270,648	270,648	270,648	270,648
1966.....	50,755	15,100,391	14,876,577	11,092,143	157,758	214,765	310,460	33,007	310,460	310,460	310,460	310,460
1967.....	54,660	17,600,893	17,445,237	12,786,072	182,444	246,479	426,342	49,310	426,342	426,342	426,342	426,342
1968.....	58,001	19,166,593	18,940,230	13,880,470	180,009	280,716	530,351	49,910	530,351	530,351	530,351	530,351
1959.....	2,124	693,689	685,951	526,263	5,967	14,336	15,083	1,468	15,083	15,083	15,083	15,083
1960.....	2,281	643,222	632,735	486,068	6,935	10,728	11,562	1,562	11,562	11,562	11,562	11,562
1961.....	1,161	431,947	422,974	n.a.	4,386	n.a.	11,647	1,844	11,647	11,647	11,647	11,647
1962.....	1,171	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,007	n.a.	n.a.	n.a.	n.a.
1963.....	1,314	408,638	405,032	286,737	4,864	7,192	15,382	1,007	15,382	15,382	15,382	15,382
1964.....	1,075	346,566	343,139	257,444	3,687	4,285	7,865	740	7,865	7,865	7,865	7,865
1965.....	1,215	574,531	560,991	431,939	5,550	7,006	15,182	881	15,182	15,182	15,182	15,182
1966.....	572	218,875	214,080	150,580	2,433	2,957	11,514	354	11,514	11,514	11,514	11,514
1967.....	1,640	503,605	497,992	349,381	6,052	8,129	12,409	1,072	12,409	12,409	12,409	12,409
1968.....	221	40,154	40,159	34,964	326	637	978	129	978	978	978	978

Footnotes at end of table.

ACTIVE SMALL BUSINESS CORPORATIONS

Table 9.3—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968—Continued

Industrial division and year	Returns with and without net income						Returns with net income							
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Taxes (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Deprecia- tion (Thousand dollars)	Taxes (Thousand dollars)	Net income (Thousand dollars)
FINANCE, INSURANCE, AND REAL ESTATE														
1959.....	7,480	325,531	195,017	5,250	7,643	9,404	58,675	4,970	n.a.	n.a.	n.a.	n.a.	n.a.	70,249
1960.....	10,368	423,636	278,441	56,763	10,123	12,476	56,296	9,437	338,683	215,368	32,121	6,060	8,903	71,549
1961.....	12,135	513,138	349,966	n.a.	12,202	n.a.	81,545	7,838	414,288	277,549	n.a.	7,854	n.a.	103,437
1962.....	13,395	547,273	342,061	76,235	15,328	20,439	70,726	8,590	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963.....	15,948	886,222	606,580	103,938	19,002	25,983	119,360	10,191	775,355	523,752	86,768	13,955	20,479	143,719
1964.....	17,904	835,319	569,075	165,655	20,319	26,992	100,234	11,502	625,395	459,907	133,950	14,340	20,031	136,916
1965.....	19,336	1,036,488	724,963	234,401	20,289	32,878	120,561	12,497	879,603	595,348	n.a.	12,942	n.a.	159,416
1966.....	21,904	1,177,355	876,574	265,963	25,750	36,828	123,900	13,460	945,501	690,057	n.a.	16,344	n.a.	169,116
1967.....	20,340	1,030,872	813,925	240,369	23,036	33,737	112,919	12,647	877,615	697,641	223,911	11,014	n.a.	191,461
1968.....	25,749	1,410,564	1,021,199	278,851	33,140	43,165	122,027	15,899	1,136,199	826,641	228,352	19,355	21,503	155,456
SERVICES														
1959.....	8,652	962,596	935,707	522,983	47,068	30,417	28,430	5,047	n.a.	n.a.	n.a.	n.a.	n.a.	23,098
1960.....	11,760	1,310,266	1,279,498	589,568	73,343	39,317	24,163	9,064	942,993	910,846	428,126	36,046	29,335	62,440
1961.....	14,954	1,761,903	1,714,965	n.a.	93,083	n.a.	33,552	8,552	1,296,063	1,265,448	n.a.	50,254	n.a.	96,570
1962.....	17,537	1,868,164	1,802,923	938,302	102,927	59,642	25,044	9,765	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963.....	20,217	2,395,781	2,336,557	1,069,790	119,244	80,884	48,231	10,677	1,682,990	1,652,946	775,792	60,452	56,257	117,059
1964.....	25,810	2,600,552	2,520,260	1,273,959	150,599	96,387	54,211	14,460	1,843,449	1,789,950	918,177	76,315	61,461	143,140
1965.....	28,002	3,237,303	3,150,792	1,722,712	157,343	111,912	45,336	17,121	2,375,944	2,312,202	n.a.	78,195	n.a.	203,511
1966.....	30,918	4,132,409	4,035,792	2,452,130	184,118	147,300	177,976	15,189	3,435,535	3,376,601	n.a.	125,184	n.a.	294,724
1967.....	35,728	4,716,457	4,620,680	2,622,988	205,356	167,446	183,400	20,830	3,985,889	3,928,820	1,962,310	127,698	n.a.	306,373
1968.....	42,150	5,472,563	5,305,927	2,834,425	240,176	186,347	146,711	24,454	4,056,055	3,920,945	2,022,319	140,212	123,747	337,414
NATURE OF BUSINESS NOT ALLOCABLE														
1959.....	579	14,416	13,369	5,340	418	454	1,03	54	n.a.	n.a.	n.a.	n.a.	n.a.	1,115
1960.....	480	5,760	4,942	605	155	235	356	135	4,493	3,687	449	69	104	1,310
1961.....	379	5,887	5,526	n.a.	534	n.a.	155	90	4,420	4,192	n.a.	418	n.a.	834
1962.....	362	5,074	4,053	2,060	215	148	415	38	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963.....	452	7,999	6,908	3,288	243	256	104	125	7,159	6,230	2,899	152	158	916
1964.....	476	6,595	6,242	4,432	53	237	181	94	2,681	2,360	1,172	21	57	566
1965.....	578	12,423	11,625	7,426	329	306	561	188	11,913	11,434	n.a.	473	n.a.	970
1966.....	545	19,354	17,085	11,655	203	786	12,417	163	17,670	16,405	n.a.	173	n.a.	13,905
1967.....	1,821	174,221	172,479	119,573	4,203	3,754	11,085	685	166,502	165,340	67,761	1,217	n.a.	4,962
1968.....	161	46,702	46,636	28,831	410	1,360	1,273	161	46,702	46,636	28,831	410	1,360	1,273

n.a. - Not available.

Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 9.4.—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968

Industrial division and year	Number of returns	Total receipts (Thousands of dollars)	Class of receipt (Thousands of dollars)	Net of value added (Thousands of dollars)	Depreciation (Thousands of dollars)	Total (Thousands of dollars)	Net income (Thousands of dollars)	Income tax (Thousands of dollars)	Income tax credit (Thousands of dollars)	Net income after credit (Thousands of dollars)	Operating expenses (Thousands of dollars)	Provision for income taxes (Thousands of dollars)	Income (Thousands of dollars)	Income tax (Thousands of dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ALL INDUSTRIAL DIVISIONS														
1959	1,411,000	216,719,824	1,119,767	5,003,100	1,119,767	1,119,767	6,122,867	1,119,767	1,119,767	5,003,100	216,719,824	1,119,767	1,411,000	1,119,767
1960	1,411,000	216,719,824	1,119,767	5,003,100	1,119,767	1,119,767	6,122,867	1,119,767	1,119,767	5,003,100	216,719,824	1,119,767	1,411,000	1,119,767
1961	1,411,000	216,719,824	1,119,767	5,003,100	1,119,767	1,119,767	6,122,867	1,119,767	1,119,767	5,003,100	216,719,824	1,119,767	1,411,000	1,119,767
1962	1,411,000	216,719,824	1,119,767	5,003,100	1,119,767	1,119,767	6,122,867	1,119,767	1,119,767	5,003,100	216,719,824	1,119,767	1,411,000	1,119,767
1963	1,411,000	216,719,824	1,119,767	5,003,100	1,119,767	1,119,767	6,122,867	1,119,767	1,119,767	5,003,100	216,719,824	1,119,767	1,411,000	1,119,767
1964	1,411,000	216,719,824	1,119,767	5,003,100	1,119,767	1,119,767	6,122,867	1,119,767	1,119,767	5,003,100	216,719,824	1,119,767	1,411,000	1,119,767
1965	1,411,000	216,719,824	1,119,767	5,003,100	1,119,767	1,119,767	6,122,867	1,119,767	1,119,767	5,003,100	216,719,824	1,119,767	1,411,000	1,119,767
1966	1,411,000	216,719,824	1,119,767	5,003,100	1,119,767	1,119,767	6,122,867	1,119,767	1,119,767	5,003,100	216,719,824	1,119,767	1,411,000	1,119,767
1967	1,411,000	216,719,824	1,119,767	5,003,100	1,119,767	1,119,767	6,122,867	1,119,767	1,119,767	5,003,100	216,719,824	1,119,767	1,411,000	1,119,767
1968	1,411,000	216,719,824	1,119,767	5,003,100	1,119,767	1,119,767	6,122,867	1,119,767	1,119,767	5,003,100	216,719,824	1,119,767	1,411,000	1,119,767
AGRICULTURE, FORESTRY, AND FISHERIES														
1959	15,610	3,487,720	4,876,001	536,779	1,047,470	3,114	109,284	1,047,470	1,047,470	109,284	3,487,720	1,047,470	15,610	1,047,470
1960	15,610	3,487,720	4,876,001	536,779	1,047,470	3,114	109,284	1,047,470	1,047,470	109,284	3,487,720	1,047,470	15,610	1,047,470
1961	15,610	3,487,720	4,876,001	536,779	1,047,470	3,114	109,284	1,047,470	1,047,470	109,284	3,487,720	1,047,470	15,610	1,047,470
1962	15,610	3,487,720	4,876,001	536,779	1,047,470	3,114	109,284	1,047,470	1,047,470	109,284	3,487,720	1,047,470	15,610	1,047,470
1963	15,610	3,487,720	4,876,001	536,779	1,047,470	3,114	109,284	1,047,470	1,047,470	109,284	3,487,720	1,047,470	15,610	1,047,470
1964	15,610	3,487,720	4,876,001	536,779	1,047,470	3,114	109,284	1,047,470	1,047,470	109,284	3,487,720	1,047,470	15,610	1,047,470
1965	15,610	3,487,720	4,876,001	536,779	1,047,470	3,114	109,284	1,047,470	1,047,470	109,284	3,487,720	1,047,470	15,610	1,047,470
1966	15,610	3,487,720	4,876,001	536,779	1,047,470	3,114	109,284	1,047,470	1,047,470	109,284	3,487,720	1,047,470	15,610	1,047,470
1967	15,610	3,487,720	4,876,001	536,779	1,047,470	3,114	109,284	1,047,470	1,047,470	109,284	3,487,720	1,047,470	15,610	1,047,470
1968	15,610	3,487,720	4,876,001	536,779	1,047,470	3,114	109,284	1,047,470	1,047,470	109,284	3,487,720	1,047,470	15,610	1,047,470
MINING														
1959	13,771	10,346,853	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	10,346,853	1,047,767	13,771	1,047,767
1960	13,771	10,346,853	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	10,346,853	1,047,767	13,771	1,047,767
1961	13,771	10,346,853	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	10,346,853	1,047,767	13,771	1,047,767
1962	13,771	10,346,853	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	10,346,853	1,047,767	13,771	1,047,767
1963	13,771	10,346,853	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	10,346,853	1,047,767	13,771	1,047,767
1964	13,771	10,346,853	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	10,346,853	1,047,767	13,771	1,047,767
1965	13,771	10,346,853	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	10,346,853	1,047,767	13,771	1,047,767
1966	13,771	10,346,853	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	10,346,853	1,047,767	13,771	1,047,767
1967	13,771	10,346,853	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	10,346,853	1,047,767	13,771	1,047,767
1968	13,771	10,346,853	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	1,047,767	10,346,853	1,047,767	13,771	1,047,767
CONTRACT CONSTRUCTION														
1959	104,134	49,741,623	48,776,14	40,347,356	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	49,741,623	48,776,14	104,134	48,776,14
1960	104,134	49,741,623	48,776,14	40,347,356	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	49,741,623	48,776,14	104,134	48,776,14
1961	104,134	49,741,623	48,776,14	40,347,356	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	49,741,623	48,776,14	104,134	48,776,14
1962	104,134	49,741,623	48,776,14	40,347,356	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	49,741,623	48,776,14	104,134	48,776,14
1963	104,134	49,741,623	48,776,14	40,347,356	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	49,741,623	48,776,14	104,134	48,776,14
1964	104,134	49,741,623	48,776,14	40,347,356	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	49,741,623	48,776,14	104,134	48,776,14
1965	104,134	49,741,623	48,776,14	40,347,356	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	49,741,623	48,776,14	104,134	48,776,14
1966	104,134	49,741,623	48,776,14	40,347,356	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	49,741,623	48,776,14	104,134	48,776,14
1967	104,134	49,741,623	48,776,14	40,347,356	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	49,741,623	48,776,14	104,134	48,776,14
1968	104,134	49,741,623	48,776,14	40,347,356	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	48,776,14	49,741,623	48,776,14	104,134	48,776,14
MANUFACTURING														
1959	156,297	363,157,167	396,971,649	576,688,083	3,237,824	9,243,359	249,985,884	101,799	330,069,833	249,985,884	363,157,167	3,237,824	156,297	3,237,824
1960	156,297	363,157,167	396,971,649	576,688,083	3,237,824	9,243,359	249,985,884	101,799	330,069,833	249,985,884	363,157,167	3,237,824	156,297	3,237,824
1961	156,297	363,157,167	396,971,649	576,688,083	3,237,824	9,243,359	249,985,884	101,799	330,069,833	249,985,884	363,157,167	3,237,824	156,297	3,237,824
1962	156,297	363,157,167	396,971,649	576,688,083	3,237,824	9,243,359	249,985,884	101,799	330,069,833	249,985,884	363,157,167	3,237,824	156,297	3,237,824
1963	156,297	363,157,167	396,971,649	576,688,083	3,237,824	9,243,359	249,985,884	101,799	330,069,833	249,985,884	363,157,167	3,237,824	156,297	3,237,824
1964	156,297	363,157,167	396,971,649	576,688,083	3,237,824	9,243,359	249,985,884	101,799	330,069,833	249,985,884	363,157,167	3,237,824	156,297	3,237,824
1965	156,297	363,157,167	396,971,649	576,688,083	3,237,824	9,243,359	249,985,884	101,799	330,069,833	249,985,884	363,157,167	3,237,824	156,297	3,237,824
1966	156,297	363,157,167	396,971,649	576,688,083	3,237,824	9,243,359	249,985,884	101,799	330,069,833	249,985,884	363,157,167	3,237,824	156,297	3,237,824
1967	156,297	363,157,167	396,971,649	576,688,083	3,237,824	9,243,359	249,985,884	101,799	330,069,833	249,985,884	363,157,167	3,237,824	156,297	3,237,824
1968	156,297	363,157,167	396,971,649	576,688,083	3,237,824	9,243,359	249,985,884	101,799	330,069,833	249,985,884	363,157,167	3,237,824	156,297	3,237,824

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 9.4—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968—Continued

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (loss or deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1959.....	43,195	62,308,546	60,609,006	35,330,333	4,808,187	3,924,783	6,790,796	26,832	53,904,887	51,553,600	29,451,757	4,230,474	3,435,319	7,184,533
1960.....	43,852	65,921,988	64,132,467	38,091,847	5,246,373	4,145,703	6,292,116	36,331	57,485,988	55,449,108	31,719,941	4,643,397	3,560,292	8,350,292
1961.....	49,048	68,153,902	66,323,225	38,657,096	5,889,673	4,771,342	7,486,477	30,146	57,485,988	56,424,034	31,719,941	4,643,397	3,560,292	8,350,292
1962.....	56,291	77,870,156	75,710,896	44,270,744	7,360,477	4,951,328	8,932,311	35,164	70,164,258	68,227,021	39,146,095	6,703,302	4,599,514	9,359,069
1963.....	56,338	81,726,057	79,450,169	46,320,351	7,871,703	5,175,328	9,738,884	35,632	74,403,220	72,344,784	41,300,977	7,467,301	4,811,118	10,171,456
1964.....	59,676	88,956,219	86,438,612	50,991,152	8,293,356	5,695,856	10,699,309	38,379	81,093,447	80,819,924	46,494,587	8,153,590	5,211,130	11,019,778
1965.....	59,825	97,097,754	94,205,011	54,677,629	9,475,211	6,119,189	11,619,764	39,245	90,363,695	87,935,936	50,185,038	8,377,156	5,915,111	11,866,141
1966.....	66,045	102,398,443	99,190,985	58,302,345	10,400,692	6,567,383	10,503,908	42,315	87,786,594	85,181,445	48,018,344	9,102,853	5,815,339	11,221,336
1967.....	65,551	111,587,061	109,136,172	64,002,891	11,386,819	7,317,244	10,516,059	41,293	96,381,941	93,724,493	52,974,654	9,787,105	6,582,318	11,404,155
1968.....	334,717	256,447,744	252,867,764	202,994,607	1,969,449	2,481,980	5,567,138	217,857	223,361,735	220,103,653	176,165,497	1,649,346	2,150,054	6,485,706
1969.....	355,623	295,381,271	265,362,564	213,060,409	2,125,202	2,906,697	4,225,610	214,638	223,220,369	219,777,851	175,783,480	1,686,017	2,409,644	5,871,147
1960.....	364,947	270,846,706	266,419,143	211,035,044	2,189,295	2,993,751	4,263,809	224,948	223,273,323	220,591,088	175,458,786	1,521,839	2,466,801	5,861,975
1961.....	388,832	298,336,442	293,118,648	233,483,929	2,447,731	3,552,931	5,175,405	243,440	255,960,596	251,564,134	200,543,204	1,979,043	2,866,782	6,552,671
1962.....	403,435	309,589,520	303,602,592	241,342,371	2,545,203	3,750,782	5,356,626	257,535	267,464,640	262,395,896	207,105,618	2,098,405	3,147,075	6,810,366
1963.....	421,553	335,319,452	329,056,077	260,687,633	2,713,266	3,854,689	6,633,103	278,306	295,811,803	290,344,253	230,207,982	2,293,733	3,216,337	7,956,192
1964.....	440,504	363,166,475	358,173,143	282,978,115	2,931,864	4,136,778	8,240,466	299,928	337,343,804	332,160,059	249,940,460	2,463,984	3,525,343	9,175,712
1965.....	453,174	389,159,591	381,613,152	300,089,372	3,135,453	4,883,817	8,240,466	306,945	339,491,100	332,908,134	260,918,710	2,699,558	4,200,900	9,702,287
1966.....	469,842	410,369,987	403,232,835	314,809,742	3,367,313	5,283,407	8,931,782	318,746	355,876,403	349,640,978	272,828,207	2,764,528	4,508,120	10,408,513
1967.....	471,979	431,893,484	422,509,642	343,742,205	3,863,414	6,007,315	10,359,164	331,752	399,757,538	391,418,255	303,023,148	3,312,387	4,893,610	11,815,325
1968.....	109,648	125,702,917	124,124,376	106,399,412	647,180	955,631	2,565,827	78,958	110,986,419	109,575,240	93,988,992	549,721	855,116	2,850,616
1969.....	117,437	132,444,133	130,636,700	112,111,313	701,667	1,113,045	2,129,636	79,977	113,577,146	112,001,862	95,962,217	571,565	967,983	3,656,567
1960.....	123,412	134,513,679	130,588,312	111,330,651	712,168	1,225,495	2,386,500	84,355	114,908,226	113,246,792	96,426,720	587,511	1,053,737	3,774,991
1961.....	132,372	144,810,079	142,730,398	121,779,889	795,160	1,372,495	2,430,578	91,697	125,223,426	123,432,026	105,089,771	646,925	1,181,793	2,967,311
1962.....	137,617	148,111,264	145,810,434	124,290,702	831,133	1,478,383	2,479,840	94,315	129,745,851	127,681,567	108,717,039	701,071	1,288,383	3,078,468
1963.....	159,899,254	174,066,994	157,538,432	134,329,296	869,185	1,490,783	2,908,368	100,640	143,355,885	142,286,957	119,536,717	739,626	1,325,634	3,429,432
1964.....	164,555	174,066,994	171,414,482	145,993,480	954,242	1,600,206	3,317,364	107,407	155,113,180	152,840,346	131,343,861	813,905	1,418,960	4,070,474
1965.....	151,177	184,973,354	182,166,272	153,699,328	1,085,795	1,972,031	3,794,551	109,850	164,223,223	162,836,381	136,083,381	910,651	1,739,088	4,004,047
1966.....	142,531	187,973,100	182,687,302	153,829,215	1,143,934	1,972,534	3,704,218	103,192	163,159,756	160,618,071	134,608,771	965,029	1,722,252	4,312,772
1967.....	153,110	207,460,606	204,041,662	170,796,173	1,322,902	2,382,728	4,439,165	113,702	184,683,090	181,743,347	151,439,392	1,152,716	2,128,041	4,997,092
1968.....	199,624	120,151,724	118,156,300	89,324,372	1,208,265	1,378,058	2,762,884	123,795	103,008,332	101,341,621	75,408,518	1,003,445	1,168,041	3,293,449
1969.....	217,269	128,013,664	125,786,529	91,893,576	1,340,453	1,640,564	2,225,003	122,675	102,343,725	100,637,991	74,259,471	1,034,069	1,325,117	2,939,266
1960.....	230,243	136,437,539	130,096,689	96,137,108	1,410,438	1,770,564	2,151,902	134,054	109,514,496	107,609,409	79,426,611	1,111,606	1,330,941	2,930,298
1961.....	245,187	146,673,306	143,687,333	106,330,064	1,574,438	1,983,239	2,379,668	150,391	125,008,491	122,433,432	91,138,620	1,155,826	1,608,439	3,392,899
1962.....	257,383	157,044,641	153,555,461	114,016,990	1,672,419	2,203,897	2,783,025	158,168	133,877,777	130,962,166	97,502,324	1,357,805	1,800,370	3,617,538
1963.....	272,166	171,803,854	168,016,983	123,632,699	1,815,259	2,312,809	3,292,633	174,863	150,243,764	146,932,022	108,445,763	1,524,498	2,071,453	4,368,628
1964.....	287,991	189,200,772	183,924,517	135,433,385	1,947,476	2,495,872	4,055,089	189,142	164,707,323	160,947,831	118,701,618	1,654,288	2,271,634	5,306,325
1965.....	298,432	202,668,961	197,824,082	145,146,903	2,133,015	2,887,809	4,410,477	195,547	173,725,518	169,588,160	124,683,318	1,773,851	2,438,961	5,390,129
1966.....	313,881	220,314,318	216,340,013	157,762,025	2,384,474	3,240,347	5,144,085	209,944	189,217,998	185,587,396	134,999,797	1,968,573	2,734,642	6,078,834
1967.....	314,602	243,433,185	235,504,028	170,660,086	2,512,364	3,585,485	5,851,773	214,888	212,491,803	207,116,180	149,618,901	2,135,540	3,120,618	6,746,316
1968.....	25,445	10,793,113	10,587,088	8,270,823	114,004	147,891	242,417	15,104	9,366,984	9,186,792	7,164,987	96,780	126,867	304,635
1969.....	20,917	9,123,474	8,939,335	6,960,520	103,082	145,092	170,381	11,986	7,949,498	7,117,968	5,365,792	80,383	116,524	241,314
1960.....	11,292	5,893,488	5,774,162	4,386,085	69,389	97,758	128,257	6,639	4,850,501	4,603,885	3,563,885	53,023	82,122	166,286
1961.....	11,293	6,848,576	6,700,917	5,173,876	77,623	96,767	111,159	7,392	5,729,039	5,603,813	4,324,131	62,197	76,760	162,441
1962.....	8,435	4,346,015	4,236,677	3,335,179	45,651	66,302	93,761	4,910	3,837,012	3,752,163	2,979,255	59,529	73,541	114,950
1963.....	6,784	3,616,344	3,500,662	2,525,338	34,880	50,097	129,002	3,403	3,213,454	3,105,314	2,225,902	29,659	43,150	148,132
1964.....	6,158	2,898,079	2,834,250	2,125,350	16,643	24,777	54,591	3,211	2,402,901	2,402,901	1,803,990	25,131	34,771	68,950
1965.....	3,265	1,665,076	1,662,798	1,245,941	10,748	24,777	34,593	1,248	1,563,446	1,563,446	1,034,011	10,046	24,591	47,111
1966.....	3,729	2,285,443	2,280,450	1,735,302	72,603	72,603	83,178	3,640	2,063,249	2,063,249	1,461,639	30,626	34,526	71,917
1967.....	4,261	3,004,693	2,963,922	2,270,746	30,148	43,102	63,226	3,162	2,383,045	2,348,868	1,766,855	24,131	34,551	71,917

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 9.4—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968—Continued

INDUSTRIAL DIVISION												
Year	Number of corporations	Receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Charitable contributions (Thousands of dollars)	Gifts (Thousands of dollars)	Interest (Thousands of dollars)	Dividends (Thousands of dollars)	Capital gains (Thousands of dollars)	Total deductions (Thousands of dollars)	Net income (Thousands of dollars)	Net income per corporation (Thousands of dollars)	Net income per share (Dollars)
FURNITURE, DRUGS, AND REAL ESTATE												
1959	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1960	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1961	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1962	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1963	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1964	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1965	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1966	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1967	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1968	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
OTHER INDUSTRIES												
1959	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1960	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1961	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1962	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1963	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1964	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1965	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1966	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1967	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110
1968	1,275	6,911,232	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110	1,000,110

NOTE: Estimates are rounded and may not add to total.
See text for explanatory statements and description of the sample and limitations of the data.

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*Asterisk denotes textual reference

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